

**AGGREGATED INFORMATION FOR WESTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	41 201 034	42 503 997	11 528 945	28.0%	10 020 733	24.3%	11 088 801	26.1%	8 790 325	20.7%	41 428 805	97.5%	8 227 327	97.2%	41 428 805	97.2%	6.8%	
Property rates	7 889 369	7 905 191	2 895 978	36.7%	1 671 131	21.2%	1 695 608	21.4%	1 642 463	20.8%	7 905 180	100.0%	1 455 683	101.3%	7 905 180	100.0%	12.8%	
Property rates - penalties and collection charges	28 445	23 241	4 875	17.1%	7 283	25.6%	5 494	23.6%	5 331	22.9%	22 982	98.9%	11 807	70.0%	22 982	98.9%	(54.9%)	
Service charges - electricity revenue	14 790 279	14 804 912	3 832 281	25.9%	3 537 310	23.9%	3 524 234	23.8%	3 638 818	24.6%	14 532 644	98.2%	3 467 831	98.6%	3 467 831	98.6%	4.9%	
Service charges - water revenue	3 744 130	3 678 366	738 263	19.7%	921 360	24.6%	1 184 142	32.2%	941 662	25.6%	3 785 427	102.9%	817 738	95.3%	817 738	95.3%	15.2%	
Service charges - sanitation revenue	1 999 542	2 000 929	629 855	31.5%	415 778	20.8%	534 952	26.7%	420 303	21.0%	2 000 888	100.0%	103 120	107.8%	2 000 888	100.0%	8.1%	
Service charges - refuse revenue	1 506 050	1 514 788	501 207	33.3%	321 868	21.4%	335 745	22.2%	335 280	22.1%	1 494 100	98.6%	289 383	97.9%	289 383	97.9%	15.9%	
Service charges - other	260 883	288 190	74 246	28.5%	84 344	32.3%	78 824	27.4%	73 422	25.5%	310 837	107.9%	33 952	111.2%	33 952	111.2%	116.3%	
Rental of facilities and equipment	500 697	503 038	133 138	26.6%	127 696	25.5%	128 978	25.6%	115 811	23.0%	505 624	100.5%	98 879	94.2%	98 879	94.2%	17.1%	
Interest earned - external investments	450 982	472 426	157 950	35.0%	186 094	41.3%	200 127	42.5%	202 212	46.6%	764 991	161.9%	212 944	139.7%	212 944	139.7%	3.4%	
Interest earned - outstanding debtors	271 051	269 471	68 538	25.3%	71 894	26.5%	81 295	30.2%	65 173	24.2%	286 901	106.5%	60 860	110.7%	60 860	110.7%	7.1%	
Dividends received			16															
Fines	351 723	1 493 496	87 444	24.9%	93 435	26.6%	880 469	59.0%	416 400	27.9%	1 478 148	99.0%	82 112	88.8%	82 112	88.8%	407.4%	
Licenses and permits	107 708	100 160	25 344	23.3%	24 558	22.8%	32 901	30.1%	27 068	24.8%	109 891	100.7%	24 530	103.4%	24 530	103.4%	10.3%	
Agency services	390 943	428 027	98 368	25.2%	131 464	33.7%	106 812	25.0%	122 561	28.6%	459 403	107.3%	103 120	107.8%	103 120	107.8%	18.8%	
Transfers recognised - operational	5 993 876	6 163 249	1 438 931	24.0%	1 538 970	25.7%	1 436 031	23.3%	540 409	8.8%	4 954 341	80.4%	944 363	95.4%	944 363	95.4%	(42.8%)	
Other own revenue	2 770 338	2 703 778	839 510	30.3%	856 267	30.9%	846 671	31.3%	192 290	7.1%	2 734 757	101.1%	216 550	97.6%	216 550	97.6%	(11.2%)	
Gains on disposal of PPE	144 989	145 706	2 988	2.1%	30 862	21.3%	15 919	10.9%	32 921	22.6%	82 690	56.8%	18 753	48.7%	18 753	48.7%	75.6%	
Operating Expenditure	41 754 323	43 201 385	8 863 893	21.2%	9 810 178	23.5%	9 197 094	21.3%	10 235 935	23.7%	38 107 099	88.2%	10 263 242	94.8%	10 263 242	94.8%	(3.3%)	
Employee related costs	12 909 212	12 736 669	2 927 581	22.7%	3 424 890	26.5%	2 969 513	23.3%	2 982 479	23.4%	12 304 463	96.6%	2 711 848	97.2%	2 711 848	97.2%	10.0%	
Remuneration of councillors	354 856	358 316	80 632	22.7%	80 764	22.8%	82 423	23.0%	100 995	28.2%	344 814	96.2%	82 401	97.2%	82 401	97.2%	22.6%	
Debt impairment	1 233 160	2 319 306	280 299	22.7%	272 169	22.1%	312 612	13.5%	320 780	13.8%	1 185 859	51.1%	280 292	90.9%	280 292	90.9%	14.4%	
Depreciation and asset impairment	3 294 959	3 164 990	624 821	19.0%	732 934	22.2%	692 940	21.9%	682 863	21.6%	1 733 558	86.4%	689 957	88.8%	689 957	88.8%	3%	
Finance charges	1 277 017	1 710 240	224 683	17.6%	305 951	23.9%	236 118	18.5%	316 562	24.8%	1 083 315	84.7%	316 024	92.0%	316 024	92.0%	-	
Bulk purchases	10 453 699	10 468 081	2 514 460	24.6%	2 245 460	21.5%	2 224 405	21.2%	2 351 520	22.5%	9 995 867	89.8%	2 903 824	94.5%	2 903 824	94.5%	(10.0%)	
Other Materials	5 521 521	5 501 753	105 349	17.8%	120 469	21.5%	120 469	21.7%	120 469	21.5%	1 041 455	26.9%	514 590	94.0%	514 590	94.0%	17.5%	
Contracted services	4 679 402	4 510 722	609 546	13.0%	984 004	21.6%	893 697	19.8%	1 320 030	29.5%	3 800 351	84.4%	1 172 412	90.0%	1 172 412	90.0%	12.7%	
Transfers and grants	208 311	255 168	73 726	35.4%	62 460	30.0%	75 375	29.5%	42 120	16.5%	253 682	99.4%	64 890	84.0%	64 890	84.0%	(35.2%)	
Other expenditure	6 746 085	7 545 841	1 362 787	20.2%	1 574 670	23.3%	1 574 642	20.9%	1 965 195	26.0%	6 477 293	85.8%	1 912 804	95.9%	1 912 804	95.9%	2.7%	
Loss on disposal of PPE	3 641	10 883	10	.3%	445	12.2%	1 269	11.7%	4 062	37.5%	5 806	53.4%	10 791	18.0%	10 791	18.0%	(62.2%)	
Surplus/(Deficit)	(553 289)	(697 389)	2 665 052		2 105 555		1 891 708		(1 445 609)		3 321 706		(2 035 915)					
Transfers recognised - capital	3 741 247	4 233 067	386 902	10.3%	886 432	23.7%	342 573	8.1%	455 627	10.8%	2 071 335	48.9%	512 703	45.6%	512 703	45.6%	(11.1%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	(1 500)	-	-	(3 476)	-	(9)	-	(4 985)	-	-	-	-	95.1%	
Surplus/(Deficit) after capital transfers and contributions	3 187 958	3 535 678	3 051 955		1 095 487		2 230 606		(989 991)		5 388 056		(1 523 212)					
Taxation	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	3 187 958	3 535 699	3 051 955		1 095 487		2 230 606		(989 991)		5 388 056		(1 523 212)					
Attributable to minorities	-	(41 230)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 187 958	3 494 437	3 051 955		1 095 487		2 230 606		(989 991)		5 388 056		(1 523 212)					
Share of surplus/(deficit) of associate	-	(6)	(6)	(6)	-	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	
Surplus/(Deficit) for the year	3 187 958	3 494 437	3 051 955		1 095 487		2 230 606		(989 991)		5 388 056		(1 523 212)					

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	8 373 447	8 571 462	789 388	9.4%	1 657 007	19.8%	1 082 246	12.6%	3 378 840	39.4%	6 907 480	80.6%	2 715 570	77.9%	2 715 570	77.9%	24.4%	
National Government	3 234 069	3 609 783	382 422	11.8%	743 202	22.0%	325 223	9.0%	1 325 224	37.0%	2 786 172	72.2%	1 165 432	7				

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																		
Receipts	43 238 336	44 272 011	12 579 899	29.1%	12 349 652	28.6%	13 268 391	30.0%	9 534 372	21.5%	47 732 314	107.8%	8 852 371	107.7%	7.7%			
Property, penalties and collection charges	7 716 634	7 672 490	1 993 071	25.8%	2 103 088	27.3%	1 921 105	25.0%	1 880 259	24.5%	7 897 523	102.9%	1 658 937	104.8%	13.3%			
Service charges	21 392 431	20 874 251	5 405 304	25.3%	5 257 576	24.6%	5 399 931	25.9%	5 449 109	26.1%	21 511 920	103.1%	5 134 333	99.5%	6.1%			
Other revenue	3 797 604	4 097 544	2 162 102	56.9%	2 188 926	57.6%	2 337 375	57.0%	1 508 111	36.8%	8 194 514	200.0%	1 480 194	198.6%	1.9%			
Government - operating	5 983 619	6 143 053	1 656 261	27.7%	1 446 153	24.2%	2 132 841	34.7%	271 096	4.4%	5 506 351	89.6%	219 978	90.8%	23.2%			
Government - capital	3 852 148	4 299 129	1 186 309	30.8%	1 164 753	30.2%	1 259 648	29.3%	156 554	3.6%	3 767 264	87.6%	167 198	88.9%	(6.4%)			
Interest	495 899	1 185 530	176 852	35.7%	191 155	38.5%	217 491	18.3%	269 242	22.7%	854 741	72.1%	191 731	134.4%	40.4%			
Dividends	-	-	15	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(35 862 587)	(37 075 231)	(11 676 702)	32.6%	(10 131 234)	28.3%	(9 500 761)	25.6%	(10 651 178)	28.7%	(41 960 476)	113.2%	(11 134 755)	115.1%	(4.3%)			
Suppliers and employees	(34 524 785)	(35 773 058)	(11 433 445)	33.1%	(9 820 824)	28.4%	(9 214 997)	25.8%	(10 295 918)	28.8%	(40 765 183)	114.0%	(10 801 737)	115.7%	(4.7%)			
Finance charges	(1 218 130)	(1 164 934)	(222 484)	18.3%	(285 930)	23.5%	(215 520)	18.5%	(273 714)	23.5%	(997 707)	85.6%	(299 500)	97.9%	(8.6%)			
Transfers and grants	(119 599)	(137 239)	(20 773)	17.4%	(24 481)	20.5%	(10 245)	51.2%	(82 086)	59.8%	(197 585)	144.0%	(33 518)	95.2%	144.9%			
Net Cash from/(used) Operating Activities	7 375 748	7 196 780	903 197	12.2%	2 218 418	30.1%	3 767 629	52.4%	(1 117 406)	(15.5%)	5 771 838	80.2%	(2 282 385)	68.3%	(51.0%)			
Cash Flow from Investing Activities																		
Receipts	(287 180)	(981 288)	132 892	(46.3%)	29 841	(10.0%)	191 080	(19.8%)	315 259	(32.1%)	668 072	(69.1%)	117 290	1454.7%	168.8%			
Proceeds from disposal of PPE	100 025	162 540	2 829	2.8%	4 426	4.4%	14 741	9.1%	10 238	6.3%	32 234	19.8%	24 200	120.9%	(57.7%)			
Decrease in non-current debtors	-	50	280	-	261	-	195	38.7%	447	888.6%	1 173	230.3%	(49)	55.7%	(102.1%)			
Decrease in other non-current receivables	742	(106 949)	976	131.5%	317	42.7%	520	(5%)	416	(4%)	2 228	(2.1%)	5 753	173.5%	(92.8%)			
Decrease (increase) in non-current investments	(387 947)	(1 036 930)	128 807	(31.2%)	23 848	(6.1%)	175 624	(16.9%)	304 158	(29.3%)	632 437	(61.0%)	87 388	(5.572%)	248.1%			
Payments	(8 178 331)	(8 335 858)	(1 005 981)	12.3%	(1 518 120)	18.6%	(947 537)	11.4%	(1 859 139)	22.3%	(5 330 777)	63.9%	(1 704 665)	81.6%	9.1%			
Capital assets	(8 178 331)	(8 335 858)	(1 005 981)	12.3%	(1 518 120)	18.6%	(947 537)	11.4%	(1 859 139)	22.3%	(5 330 777)	63.9%	(1 704 665)	81.6%	9.1%			
Net Cash from/(used) Investing Activities	(8 465 512)	(9 317 146)	(873 089)	10.3%	(1 489 279)	17.6%	(756 457)	8.1%	(1 543 880)	16.6%	(4 662 705)	50.0%	(1 587 375)	76.7%	(2.7%)			
Cash Flow from Financing Activities																		
Receipts	2 015 596	1 990 259	53 793	2.7%	10 198	.5%	96 315	4.8%	240 622	12.1%	400 928	20.1%	149 598	93.5%	60.8%			
Short term loans	13 310	6 541	21 400	160.8%	4 548	34.2%	165	25.5%	93 000	4.8%	236 340	12.2%	356 176	18.4%	26 113	399.2%	(1039)	(100.0%)
Borrowing long term/financing	1 959 343	1 940 040	26 838	1.4%	-	-	-	-	-	-	-	-	-	-	59.0%	148 627	92.2%	
Increase (decrease) in consumer deposits	42 943	43 676	5 557	12.9%	5 650	13.2%	3 150	7.2%	4 262	9.8%	18 639	42.7%	2 010	124.6%	2 010	113.0%		
Payments	(631 768)	(630 384)	(112 466)	17.8%	(109 762)	30.2%	(116 629)	18.5%	(167 195)	26.5%	(587 072)	93.1%	(188 430)	99.3%	(11.3%)			
Repayment of borrowing	(631 768)	(630 384)	(112 466)	17.8%	(109 762)	30.2%	(116 629)	18.5%	(167 195)	26.5%	(587 072)	93.1%	(188 430)	99.3%	(11.3%)			
Total Cash from/(Used) Financing Activities	1 383 828	1 359 875	(56 673)	(4.2%)	(180 563)	(13.0%)	(20 315)	(1.5%)	73 427	5.4%	(186 144)	(13.7%)	(38 832)	103.7%	(289.1%)			
Net Increase/(Decrease) in cash held	294 065	(760 491)	(28 566)	(9.7%)	548 556	186.5%	2 990 858	(393.3%)	(2 587 859)	340.3%	922 989	(121.4%)	(3 908 592)	119.1%	(33.8%)			
Cash/cash equivalents at the year begin:	5 577 013	9 344 616	9 372 434	97.9%	9 343 868	97.6%	9 892 424	105.9%	12 883 282	137.9%	9 372 434	100.3%	13 062 836	99.1%	(1.4%)			
Cash/cash equivalents at the year end:	9 871 078	8 584 125	9 343 868	94.7%	9 892 424	100.2%	12 883 282	150.1%	10 295 422	119.9%	10 295 422	119.9%	9 154 244	96.0%	12.5%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	387 570	14.7%	96 905	3.7%	78 005	3.0%	2 074 729	78.7%	2 637 209	32.3%	19 387	.7%	39 592	1.5%
Trade and Other Receivables from Exchange Transactions - Electricity	850 260	70.7%	61 301	5.1%	33 542	2.8%	257 246	21.4%	1 202 349	14.7%	13 576	1.1%	15 138	1.3%
Receivables from Non-exchange Transactions - Property Rates	547 485	30.7%	87 215	4.9%	42 176	2.4%	1 106 082	62.0%	1 782 951	21.8%	4 943	.3%	37 988	2.1%
Receivables from Exchange Transactions - Waste Water Management	196 226	15.2%	49 894	3.9%	37 621	2.9%	1 004 595	78.0%	1 288 336	15.8%	13 439	1.0%	36 634	2.8%
Receivables from Exchange Transactions - Waste Management	120 186	17.9%	25 923	3.9%	19 525	2.9%	505 648	75.3%	671 282	8.2%	12 511	1.9%	35 019	5.2%
Receivables from Exchange Transactions - Property Rental Debtors	3 337	7.1%	1 358	2.9%	1 290	2.7%	41 083	87.3%	47 068	.6%	1 371	2.9%	4 980	10.6%
Interest on Arrear Debtor Accounts	43 984	5.2%	19 006	2.2%	21 068	2.5%	767 869	90.1%	851 927	10.4%	2 102	.2%	891	.1%
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	(125 941)	41.4%	(27 686)	9.1%	1 892	(.6%)	(152 739)	50.2%	(184 474)	(3.7%)	257	-	-	-
Total By Income Source	2 023 107	24.7%	313 916	3.8%	235 118	2.9%	5 604 514	68.5%	8 176 656	100.0%	76 428	.9%	193 749	2.4%
Debtors Age Analysis By Customer Group														
Organs of State	87 939	45.9%	88	-	13 568	7.1%	89 828	46.9%	191 424	2.3%	-	-	171	.1%
Commercial	864 464	52.4%	78 474	4.8%	40 466	2.5%	667 731	40.4%	1 651 135	20.2%	8 946	.5%	11 575	.7%
Households	1 092 183	17.1%	240 715	3.8%	174 693	2.7%	4 864 809	76.3%	6 372 400	77.9%	46 093	.7%	61 326	1.0%
Other	(21 479)	56.1%	(5 361)	14.0%	6 391	(16.7%)	(17 853)	46.6%	(38 303)	(5%)	21 389	(55.8%)	120 677	(315.1%)
Total By Customer Group	2 023 107	24.7%	313 916	3.8%	235 118	2.9%	5 604 514	68.5%	8 176 656	100.0%	76 428	.9%	193 749	2.4%

Part 5: Creditor Age Analysis

R thousands</th

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15		
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																			
Operating Revenue and Expenditure																			
Operating Revenue	28 436 210	29 120 625	7 118 876	25.0%	7 270 631	25.6%	8 151 258	28.0%	6 322 437	21.7%	28 863 201	99.1%	5 938 110	97.7%		6.5%			
Property rates	5 942 513	5 964 279	1 503 493	25.3%	1 497 758	25.2%	1 508 358	25.3%	1 461 287	24.5%	5 970 896	100.1%	1 356 259	101.6%	4 850	62.2%	(100.0%)		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.7%		
Service charges - electricity revenue	10 076 891	10 087 717	2 670 219	26.5%	2 424 753	24.1%	2 377 477	23.6%	2 491 731	24.7%	9 964 180	98.8%	2 388 680	98.7%		4.3%			
Service charges - water revenue	2 560 130	2 482 037	473 046	18.5%	626 873	24.6%	802 585	32.3%	625 832	25.2%	2 530 335	101.9%	558 946	93.5%		12.0%			
Service charges - sanitation revenue	1 374 589	1 344 607	269 783	19.6%	340 311	24.8%	413 791	30.8%	322 982	24.0%	1 346 867	100.2%	319 991	94.7%		9%			
Service charges - refuse revenue	989 811	970 811	241 568	24.4%	241 201	24.4%	249 520	25.7%	245 281	25.3%	977 570	100.7%	229 728	96.7%		6.8%			
Service charges - other	260 843	299 468	70 702	27.1%	87 791	33.7%	79 539	26.6%	78 138	26.1%	316 170	105.6%	37 921	117.3%		106.1%			
Rental of facilities and equipment	358 711	358 438	89 753	25.0%	89 335	24.9%	89 947	25.1%	87 585	24.4%	356 620	99.5%	70 760	92.6%		23.8%			
Interest earned - external investments	215 762	215 762	119 246	43.2%	136 630	49.2%	136 461	49.5%	128 444	46.6%	519 781	188.5%	133 796	152.9%		(4.0%)			
Interest earned - outstanding debtors	208 262	197 086	47 943	23.0%	50 499	24.2%	58 528	29.6%	41 462	21.0%	198 229	100.6%	42 310	107.1%		(2.0%)			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fines	175 648	916 393	50 126	28.5%	59 060	33.4%	823 938	89.9%	348 069	38.0%	1 281 191	139.8%	43 820	87.2%		694.1%			
Licenses and permits	40 388	40 988	10 946	27.1%	10 620	26.3%	11 412	27.8%	10 129	24.7%	43 106	105.2%	10 683	113.0%		(5.2%)			
Agency services	150 439	153 993	37 222	24.7%	44 023	30.8%	38 960	25.3%	45 211	29.4%	167 417	108.7%	40 194	105.0%		12.5%			
Transfers recognised - operational	3 498 149	3 518 129	769 161	22.0%	849 499	24.3%	779 816	22.2%	316 610	9.0%	2 715 086	77.2%	542 424	83.6%		(41.6%)			
Other own revenue	2 403 554	2 390 416	763 756	31.8%	769 235	32.2%	90 060	3.8%	2 405 801	100.6%	140 683	101.9%		(36.0%)					
Gains on disposal of PPE	120 500	120 500	1 913	1.6%	2 652	22.0%	1 183	9.9%	2 646	69 952	58.1%	17 048					73.7%		
Operating Expenditure	28 438 211	29 112 690	6 262 828	22.0%	6 638 334	23.3%	6 169 958	21.2%	6 855 908	23.5%	25 927 027	89.1%	7 086 124	98.0%		(3.2%)			
Employee related costs	8 723 325	8 588 968	2 028 623	23.3%	2 349 692	26.9%	2 011 679	23.4%	1 996 092	23.2%	8 386 087	97.6%	1 855 395	99.1%		7.6%			
Remuneration of councillors	133 619	133 619	30 166	22.6%	30 652	22.9%	30 230	22.6%	37 363	28.0%	128 412	96.1%	29 687	96.8%		25.9%			
Debt impairment	950 533	1 691 334	237 688	25.0%	237 688	25.0%	240 416	14.2%	235 892	13.9%	951 685	56.3%	219 682	100.2%		7.4%			
Degradation and asset impairment	2 154 335	2 014 841	475 636	22.1%	470 659	21.8%	471 473	23.4%	485 284	24.1%	1 903 052	94.5%	462 492	95.3%		4.9%			
Finance charges	919 232	912 247	186 601	20.3%	188 218	20.5%	186 552	20.4%	186 552	20.4%	1 519 203	21.4%	6 289 900	88.8%	2 134 571	94.4%		(28.8%)	
Bulk purchases	7 050 111	7 084 261	1 771 979	25.1%	1 526 000	21.6%	1 473 711	20.8%	1 519 203	21.4%	6 289 900	92.0%	82 082	91.3%		1.7%			
Other Materials	387 117	355 235	83 358	21.5%	84 384	21.0%	84 373	22.6%	81 405	23.2%	356 519	94.0%	82 082	91.3%					
Contracted services	4 205 198	4 025 533	544 668	13.0%	864 538	20.6%	777 423	19.3%	1 173 080	29.1%	3 361 457	83.5%	955 454	90.7%		22.0%			
Transfers and grants	125 354	139 809	53 809	42.9%	31 588	25.2%	32 039	22.9%	15 199	10.9%	132 635	94.9%	30 544	92.9%		(50.2%)			
Other expenditure	3 789 486	4 166 847	850 366	22.4%	856 907	22.6%	865 749	20.8%	1 124 374	27.0%	3 697 390	88.7%	1 123 206	103.7%		-1.1%			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	593	61.1%		
Surplus/(Deficit)	(2 001)	7 934	856 048		632 297		1 981 300		(53 471)		2 936 174		(1 148 014)						
Transfers recognised - capital	2 817 627	3 128 658	310 759	11.0%	707 005	25.1%	230 429	7.4%	300 682	9.6%	1 549 076	49.5%	341 175	50.2%		(11.9%)			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106.4%		
Surplus/(Deficit) after capital transfers and contributions	2 815 627	3 136 592	1 166 807		1 337 802		2 208 486		(232 788)		4 480 307		(806 839)						
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation	2 815 627	3 136 592	1 166 807		1 337 802		2 208 486		(232 788)		4 480 307		(806 839)						
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	2 815 627	3 136 592	1 166 807		1 337 802		2 208 486		(232 788)		4 480 307		(806 839)						
Share of surplus/(deficit) of associate	-	-	(6)	(6)	-	-	(0)	-	-	-	300.0%	(0)	300.0%	(0)	1 200.0%	(0)	(1 200.0%)	-	
Surplus/(Deficit) for the year	2 815 627	3 136 592	1 166 807		1 337 802		2 208 486		(232 788)		4 480 307		(806 839)						

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	6 211 315	6 128 220	568 959	9.2%	1 218 598	19.6%	734 327	12.0%	2 447 637	39.9%	4 969 521	81.1%	1 857 614	75.0%		31.8%		
National Government	2 515 669	2 811 792	264 848	10.5%	583 638	22.3%	201 468	7.2%	1 039 390	37.0%	2 089 364	74.3%	733 328	66.1%		41.7%		
Provincial Government	292 065	315 880	45 911	15.7%	123 245	42.2%	29 110	9.2%	80 333	25.4%	278 599	88.2%	91 244	74.5%		(12.0%)		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	2 100	2 274	-	-	153	7.3%	-	-	1 534	67.5%	1 688	74.2%	474	43.1%		223.9%		
Transfers recognised - capital	2 809 834	3 129 946	310 759	11.1%	707 037													

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	29 963 719	30 392 913	8 520 071	28.4%	8 199 187	27.4%	9 034 298	29.7%	6 275 359	20.6%	32 028 915	105.4%	5 775 698	106.4%	8.7%	
Property, rates, penalties and collection charges	5 829 406	5 774 172	1 416 651	24.3%	1 609 883	27.6%	1 544 020	26.7%	1 502 449	26.0%	6 073 202	105.2%	1 349 041	107.0%	11.4%	
Service charges	14 691 943	14 113 274	3 636 835	24.8%	3 528 869	24.0%	3 590 852	25.4%	3 698 773	26.2%	14 455 330	102.4%	3 493 249	97.9%	5.9%	
Other revenue	2 785 585	2 883 489	1 571 130	56.4%	1 383 660	49.7%	1 366 471	47.4%	761 180	26.4%	5 082 442	176.3%	698 030	175.7%	9.0%	
Government - operating	3 498 169	3 518 129	841 098	24.0%	698 967	20.0%	1 447 591	41.1%	85 300	2.4%	3 072 976	87.3%	83 297	90.9%	2.4%	
Government - capital	2 882 853	3 179 418	924 727	32.1%	837 860	29.1%	941 961	29.6%	56 279	1.8%	2 760 827	86.8%	36 948	88.7%	52.3%	
Interest	275 762	924 430	129 631	47.0%	139 929	50.3%	143 402	15.5%	171 177	18.5%	584 139	63.2%	115 133	158.7%	48.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(24 344 728)	(25 095 022)	(8 040 340)	33.0%	(6 482 154)	26.6%	(6 001 031)	23.9%	(6 946 425)	27.7%	(27 469 950)	109.5%	(7 735 354)	113.4%	(10.2%)	
Suppliers and employees	(23 514 982)	(24 265 256)	(7 852 290)	33.4%	(6 310 385)	26.8%	(5 816 304)	24.0%	(6 778 820)	27.9%	(26 757 798)	110.3%	(7 560 664)	113.8%	(10.3%)	
Finance charges	(829 746)	(829 746)	(188 050)	22.7%	(171 769)	20.3%	(184 727)	22.3%	(167 606)	20.2%	(712 152)	85.8%	(174 689)	100.2%	(4.1%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	5 618 991	5 297 911	479 732	8.5%	1 717 034	30.6%	3 033 267	57.3%	(671 067)	(12.7%)	4 558 965	86.1%	(1 959 656)	69.4%	(65.8%)	
Cash Flow from Investing Activities																
Receipts	(344 661)	(1 020 028)	-	-	(229 998)	66.7%	-	-	59 999	(5.9%)	(169 999)	16.7%	-	-	(100.0%)	
Proceeds from disposal of PPE	40 167	126 506	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(4 829)	(110 970)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(379 999)	(1 029 558)	-	-	(229 998)	60.5%	-	-	59 999	(5.8%)	(169 999)	16.5%	-	-	(100.0%)	
Payments	(6 133 477)	(6 081 488)	(784 081)	12.8%	(1 129 877)	18.4%	(639 855)	10.5%	(1 215 171)	20.0%	(3 768 984)	62.0%	(1 068 768)	83.0%	13.7%	
Capital assets	(6 133 477)	(6 081 488)	(784 081)	12.8%	(1 129 877)	18.4%	(639 855)	10.5%	(1 215 171)	20.0%	(3 768 984)	62.0%	(1 068 768)	83.0%	13.7%	
Net Cash from/(used) Investing Activities	(6 478 138)	(7 011 516)	(784 081)	12.1%	(1 359 875)	21.0%	(639 855)	9.0%	(1 155 172)	16.3%	(3 938 983)	55.5%	(1 068 768)	83.0%	8.1%	
Cash Flow from Financing Activities																
Receipts	1 533 904	1 534 296	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/retaining	1 500 000	1 500 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	33 904	34 296	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(309 853)	(309 853)	(88 055)	28.4%	(65 148)	21.0%	(88 055)	28.4%	(65 744)	21.2%	(307 002)	99.1%	(64 955)	97.6%	1.2%	
Repayment of borrowing	(309 853)	(309 853)	(88 055)	28.4%	(65 148)	21.0%	(88 055)	28.4%	(65 744)	21.2%	(307 002)	99.1%	(64 955)	97.6%	1.2%	
Total Net Cash from/(used) Financing Activities	1 224 051	1 224 443	(88 055)	(7.2%)	(65 148)	(5.3%)	(88 055)	(7.2%)	(65 744)	(5.4%)	(307 002)	(25.1%)	(64 955)	97.6%	1.2%	
Net Increase/(Decrease) in cash held	364 904	(579 161)	(392 405)	(107.5%)	292 011	80.0%	2 305 356	(398.1%)	(1 891 982)	326.7%	312 980	(54.0%)	(3 093 379)	126.3%	(38.8%)	
Cash/cash equivalents at the year begin:	6 603 670	6 242 687	6 209 623	94.0%	5 817 218	88.1%	6 109 229	97.9%	8 414 585	134.8%	6 209 623	99.5%	9 303 001	100.0%	(9.5%)	
Cash/cash equivalents at the year end:	6 968 574	5 663 526	5 817 218	83.5%	6 109 229	87.7%	8 414 585	148.6%	6 522 603	115.2%	6 522 603	115.2%	6 209 622	94.0%	5.0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	266 685	12.4%	72 569	3.4%	58 318	2.7%	1 759 322	81.6%	2 156 994	35.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	574 383	70.0%	40 067	4.9%	25 579	3.1%	180 690	22.0%	820 720	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	425 492	30.8%	70 879	5.1%	32 045	2.3%	852 065	61.7%	1 380 481	22.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	138 972	13.7%	38 106	3.7%	28 191	2.8%	812 510	79.8%	1 017 777	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	69 251	17.3%	14 829	3.7%	10 957	2.7%	305 445	76.3%	400 483	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	40 873	5.5%	18 055	2.4%	20 632	2.8%	662 074	89.3%	741 635	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	(115 992)	25.1%	(37 017)	8.0%	(6 578)	1.4%	(302 856)	65.5%	(462 442)	(7.6%)	-	-	-	-
Total By Income Source	1 399 666	23.1%	217 487	3.6%	169 145	2.8%	4 269 250	70.5%	6 055 547	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	56 723	44.0%	(3 387)	(2.6%)	11 821	9.2%	63 799	49.5%	128 956	2.1%	-	-	-	-
Commercial	694 952	51.5%	63 427	4.7%	33 125	2.5%	558 438	41.4%	1 349 942	22.3%	-	-	-	-
Households	726 428	15.2%	169 165	3.5%	123 307	2.6%	3 774 424	78.7%	4 793 324	79.2%	-	-	-	-
Other	(78 437)	36.2%	(11 718)	5.4%	892	(4.4%)	(127 412)	58.8%	(216 675)	(3.6%)	-	-	-	-
Total By Customer Group	1 399 666	23.1%	217 487	3.6%	169 145	2.8%	4 269 250	70.5%	6 055 547	100.0%	-	-	-	-

Contact Details

Municipal Manager	Ms Nawaal Adams	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Operating Revenue and Expenditure																
Operating Revenue	227 768	233 320	62 306	27.4%	47 886	21.0%	61 185	26.2%	41 005	17.6%	212 381	91.0%	36 645	95.3%	11.9%	
Property rates	31 210	34 071	12 532	40.2%	5 458	17.5%	7 497	22.6%	6 887	20.2%	32 574	95.6%	6 316	101.1%	9.0%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	80 965	85 086	20 528	25.4%	18 600	23.0%	24 150	28.4%	20 642	24.3%	83 921	98.6%	17 500	99.4%	18.0%	
Service charges - water revenue	13 172	14 199	3 098	23.5%	3 715	28.2%	6 863	48.3%	3 992	28.1%	17 667	124.4%	2 997	118.9%	33.2%	
Service charges - sanitation revenue	13 090	13 218	3 358	25.7%	2 619	20.0%	3 756	28.4%	3 179	24.0%	12 913	97.7%	2 914	99.2%	9.1%	
Service charges - refuse revenue	11 272	13 519	3 413	30.3%	2 567	22.8%	3 858	28.5%	3 210	23.7%	13 049	96.5%	2 282	99.5%	40.7%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	4 008	4 110	562	14.0%	1 320	32.9%	897	21.8%	561	13.7%	3 340	81.3%	530	84.9%	5.9%	
Interest earned - external investments	190	500	164	86.4%	168	88.2%	184	36.8%	225	45.0%	741	148.2%	79	114.6%	183.2%	
Interest earned - outstanding debtors	1 974	1 974	580	29.4%	470	23.8%	705	35.7%	641	32.5%	2 396	121.4%	566	115.3%	13.2%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	1 528	2 145	431	28.2%	509	33.3%	559	26.0%	395	18.4%	1 894	88.3%	388	97.4%	1.8%	
Licenses and permits	1 681	1 683	470	28.0%	451	26.8%	480	28.4%	412	24.5%	1 812	107.8%	505	103.9%	(18.4%)	
Agency services	2 000	2 200	856	42.8%	711	35.4%	558	25.3%	292	13.3%	2 417	109.9%	1 812	104.7%	(83.9%)	
Transfers recognised - operational	56 870	50 327	15 802	27.7%	10 681	18.8%	10 859	21.6%	-	-	37 342	74.2%	-	91.7%	-	
Other own revenue	2 309	2 790	505	21.9%	614	26.6%	349	12.5%	546	19.6%	2 015	72.2%	434	78.7%	25.9%	
Gains on disposal of PPE	7 500	7 500	7	1%	4	-	269	3.6%	22	3%	301	4.0%	322	49.8%	(93.0%)	
Operating Expenditure	226 757	234 313	47 673	21.0%	50 193	22.1%	47 173	20.1%	45 821	19.6%	190 859	81.5%	46 635	85.0%	(1.7%)	
Employee related costs	81 980	83 130	17 446	21.3%	21 986	26.8%	18 869	22.8%	19 117	23.0%	77 537	93.3%	17 227	93.3%	11.0%	
Remuneration of councillors	5 756	5 756	1 229	21.3%	1 228	21.3%	1 229	21.4%	1 429	24.8%	5 115	88.9%	1 188	87.9%	20.3%	
Debt impairment	6 000	12 660	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	13 072	11 772	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	7 382	7 937	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buy purchases	69 965	72 665	21 109	30.2%	17 631	25.2%	16 146	22.2%	16 357	22.5%	71 243	98.0%	17 928	99.0%	(8.8%)	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contract services	110	110	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	937	937	225	24.0%	256	27.3%	220	23.5%	226	24.2%	927	98.9%	776	95.5%	(70.0%)	
Other expenditure	41 556	39 347	7 664	18.4%	9 092	21.9%	8 634	21.9%	6 674	17.5%	32 265	82.0%	7 540	93.0%	(8.8%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 011	(993)	14 634		(2 307)		14 011		(4 816)		21 522		(9 989)			
Transfers recognised - capital	23 853	26 861	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	24 864	25 869	14 634		(2 307)		14 011		(4 816)		21 522		(9 989)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	24 864	25 869	14 634		(2 307)		14 011		(4 816)		21 522		(9 989)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	24 864	25 869	14 634		(2 307)		14 011		(4 816)		21 522		(9 989)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	24 864	25 869	14 634		(2 307)		14 011		(4 816)		21 522		(9 989)			

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	27 680	40 649	3 641	13.2%	3 465	12.5%	9 464	23.3%	19 650	48.3%	36 220	89.1%	6 393	62.3%	207.4%		
National Government	23 043	25 243	3 516	15.3%	2 738	11.9%	8 541	33.8%	9 210	36.5%	24 005	95.1%	5 895	71.2%	56.2%		
Provincial Government	810	1 618	-	-	-	-	75	4.6%	1 346	82.2%	1 421	87.8%	123	8.6%	996.5%		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	23 853	26 861	3 516	14.7%	2 738	11.5%	8 616	32.1%	10 556	39.3%	25 426	94.7%	6 018	60.2%	75.4%		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	3 827	13 788	125	3.3%	728	19.0%	848	6.1%	9 094	66.0%	10 795	78.3%	357	99.6%	2 445.5%		
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Standard Classification	27 680	40 649	3 641	13.2%	3 465	12.5%	9 464	23.3%	19 650	48.3%	36 220	89.1%	6 393	62.3%	207.4%		
Governance and Administration	571	571	-	-	19	3.3%	207	36.2%	250	43.7%	476	83.3%	95	61.9%	162.1%		
Executive & Council	411	411	-	-	-	-	137	33.4%	199	43.2%	336	81.8%	86	70.1%	70.1%		
Budget & Financial Office	-	-	-	-	-	-	-	-	-	-	-	-	9	21.9%	(100.0%)		
Corporate Services	160	160	-	-	-	-	-	-	-	-	-	-	-	-	71.2%		
Community and Public Safety	1 351	6 730	773	57.2%	2 087	154.5%	1 330	19.8%	1 465	21.8%	5 654	94.0%	2 134	21.5%	(31.4%)		
Community & Social Services	1 130	1 718	4	4%	27	2.4%	140	8.1%	1 318	76.7%	1 408	86.6%	102	38.4%	1 95.9%		
Sport And Recreation	221	5 011	769	347.8%	2 060	932.3%	1 190	23.7%	1 47	2.9%	4 166	82.1%	2 035	31.3%	(92.8%)		
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	9 706	8 576	861	8.9%	25	.3%	3 004	35.0%									

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	235 088	236 017	80 155	34.1%	73 420	31.2%	71 984	30.5%	48 867	20.7%	274 426	116.3%	45 989	108.4%	6.3%	
Property, rates, penalties and collection charges	29 499	34 071	9 834	33.3%	10 078	34.2%	10 277	30.2%	9 750	28.6%	39 940	117.2%	8 108	121.5%	20.2%	
Service charges	112 002	110 358	36 355	32.5%	37 259	33.3%	37 995	34.4%	36 045	32.7%	147 654	133.8%	29 976	120.1%	20.2%	
Other revenue	12 759	11 926	2 824	22.1%	3 605	28.3%	2 845	23.9%	2 206	18.5%	11 480	96.3%	4 696	88.8%	53.0%	
Government - operating	56 785	50 327	20 929	36.9%	13 740	24.2%	14 322	28.5%	-	48 991	97.3%	-	94.9%	-		
Government - capital	23 853	26 861	9 469	39.7%	8 100	34.0%	5 656	21.1%	-	23 225	86.5%	2 562	84.4%	(100.0%)		
Interest	190	2 474	744	39.1%	637	335.5%	889	35.9%	866	35.0%	3 137	126.8%	646	120.6%	34.1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(205 315)	(197 934)	(65 971)	32.1%	(64 511)	32.4%	(45 837)	23.2%	(54 500)	27.5%	(232 819)	117.6%	(50 212)	117.4%	8.5%	
Suppliers and employees	(196 996)	(189 061)	(65 228)	33.1%	(66 255)	33.6%	(45 617)	24.1%	(50 506)	26.7%	(227 607)	120.4%	(48 201)	119.5%	4.8%	
Finance charges	(7 382)	(7 937)	-	-	-	-	-	-	(3 767)	47.5%	(3 767)	47.5%	(1 977)	66.9%	90.5%	
Transfers and grants	(937)	(937)	(742)	79.3%	(256)	27.3%	(220)	23.5%	(226)	24.2%	(1 441)	154.2%	(340)	15.0%	570.9%	
Net Cash from/(used) Operating Activities	29 774	38 082	14 184	47.6%	6 909	23.2%	26 147	68.7%	(5 632)	(14.8%)	41 608	109.3%	(4 224)	61.7%	33.4%	
Cash Flow from Investing Activities																
Receipts	8 137	7 500	3	-	4	-	-	-	22	3%	29	4%	322	50.5%	(93.0%)	
Proceeds on disposal of PPE	7 500	7 500	3	-	4	-	-	-	22	3%	29	4%	322	49.8%	(93.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(27 680)	(40 649)	(3 641)	13.2%	(3 465)	12.5%	(9 464)	23.3%	(11 359)	27.9%	(27 929)	68.7%	(6 725)	63.0%	68.9%	
Capital assets	(27 680)	(40 649)	(3 641)	13.2%	(3 465)	12.5%	(9 464)	23.3%	(11 359)	27.9%	(27 929)	68.7%	(6 725)	63.0%	68.9%	
Net Cash from/(used) Investing Activities	(19 543)	(33 149)	(3 638)	18.6%	(3 462)	17.7%	(9 464)	28.5%	(11 337)	34.2%	(27 901)	84.2%	(6 403)	64.6%	77.0%	
Cash Flow from Financing Activities																
Receipts	185	185	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/retaining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(8 389)	(6 013)	-	-	-	-	-	-	(2 985)	49.6%	(3 042)	50.6%	(6 028)	100.2%	-	(100.0%)
Repayment of borrowing	(8 389)	(6 013)	-	-	-	-	-	-	(2 985)	49.6%	(3 042)	50.6%	(6 028)	100.2%	-	(100.0%)
Net Cash from/(Used) Financing Activities	(8 204)	(5 828)	-	-	-	-	-	-	(2 985)	51.2%	(3 042)	52.2%	(6 028)	103.4%	-	(100.0%)
Net Increase/(Decrease) in cash held	2 026	(895)	10 546	520.5%	3 447	170.1%	13 697	(1 530.7%)	(20 012)	2 236.2%	7 679	(858.1%)	(10 627)	17.7%	88.3%	
Cash/cash equivalents at the year begin:	2 954	2 699	2 699	91.4%	13 245	448.3%	16 692	618.5%	30 389	1 126.0%	2 699	100.0%	12 851	32.3%	136.5%	
Cash/cash equivalents at the year end:	4 980	1 804	13 245	265.9%	16 692	335.1%	30 389	1 684.6%	10 378	575.3%	10 378	575.3%	2 224	75.3%	366.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	980	11.6%	602	7.1%	478	5.7%	6 387	75.6%	8 447	16.4%	1	-	4 470	52.0%	
Trade and Other Receivables from Exchange Transactions - Electricity	4 811	77.1%	1 029	16.5%	221	3.5%	178	2.9%	6 239	12.1%	3 498	56.1%	3 071	49.0%	
Receivables from Non-exchange Transactions - Property Rates	2 000	30.6%	575	8.8%	279	4.3%	3 688	56.4%	6 543	12.7%	22	3%	2 577	39.0%	
Receivables from Exchange Transactions - Waste Water Management	1 168	11.5%	611	6.0%	427	4.2%	7 940	78.3%	10 145	19.7%	-	-	4 206	41.0%	
Receivables from Exchange Transactions - Waste Management	1 165	13.9%	565	6.7%	377	4.5%	6 274	74.9%	8 382	16.3%	-	-	3 025	36.0%	
Receivables from Exchange Transactions - Property Rental Debtors	21	5.6%	11	3.0%	9	2.3%	332	89.1%	372	7%	-	-	52	14.0%	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	325	2.9%	363	3.2%	301	2.6%	10 370	91.3%	11 358	22.1%	-	-	5 079	44.0%	
Total By Income Source	10 470	20.3%	3 756	7.3%	2 091	4.1%	35 168	68.3%	51 486	100.0%	3 521	6.8%	22 479	43.0%	
Debtors Age Analysis By Customer Group															
Organs of State	69	36.9%	(6)	(3.3%)	8	4.6%	115	61.8%	186	4%	-	-	-	-	
Commercial	727	54.5%	181	13.6%	45	3.3%	382	28.6%	1 334	2.6%	-	-	-	-	
Households	7 847	18.8%	2 679	6.4%	1 590	3.8%	29 584	70.9%	41 701	81.0%	463	1.1%	-	-	
Other	1 827	22.1%	902	10.9%	448	5.4%	5 088	61.6%	8 265	16.1%	3 059	37.0%	22 479	272.0%	
Total By Customer Group	10 470	20.3%	3 756	7.3%	2 091	4.1%	35 168	68.3%	51 486	100.0%	3 521	6.8%	22 479	43.0%	

Contact Details

Municipal Manager	Mr Mark Bolton	027 201 3300
Financial Manager	Mr Mark Bolton	027 201 3326

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	187 425	224 849	54 277	29.0%	57 248	30.5%	54 564	24.3%	45 214	20.1%	211 303	94.0%	32 185	95.7%	40.5%			
Property rates	32 354	32 355	9 256	28.6%	6 876	21.3%	6 876	21.3%	7 343	22.7%	30 350	93.8%	7 159	92.6%	2.6%			
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	62 524	71 909	17 345	27.7%	19 162	30.6%	12 542	17.4%	16 326	22.7%	65 376	90.9%	16 407	103.4%	(5.5%)			
Service charges - water revenue	18 378	17 192	3 739	20.3%	5 007	27.2%	6 375	37.1%	5 216	30.3%	20 338	118.3%	3 269	106.3%	59.6%			
Service charges - sanitation revenue	6 637	6 701	1 757	26.5%	1 593	24.0%	1 665	24.8%	1 711	25.5%	6 726	100.4%	1 630	110.8%	5.0%			
Service charges - refuse revenue	6 552	5 974	1 453	22.2%	1 572	24.0%	1 577	26.4%	1 582	26.5%	6 185	103.5%	1 121	110.9%	41.2%			
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	3 332	3 380	1 309	39.3%	744	22.3%	878	26.0%	437	12.9%	3 368	99.6%	451	80.9%	(2.9%)			
Interest earned - external investments	289	217	59	20.5%	49	17.1%	46	21.0%	112	51.6%	266	122.7%	53	75.5%	111.7%			
Interest earned - outstanding debtors	2 573	2 943	734	28.5%	737	28.6%	728	24.7%	607	20.6%	2 806	95.3%	890	106.2%	(31.8%)			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	1 326	2 733	242	18.3%	229	17.3%	234	8.6%	210	7.7%	916	33.5%	306	108.7%	(31.5%)			
Licenses and permits	-	99	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)		
Agency services	1 966	1 306	557	28.3%	514	26.1%	426	32.4%	507	38.8%	2 003	153.4%	615	108.7%	(17.6%)			
Transfers recognised - operational	44 510	71 741	17 401	39.1%	20 248	45.5%	21 817	30.4%	9 830	13.7%	69 296	94.6%	75	85.4%	13 007.1%			
Other own revenue	1 384	1 891	405	29.3%	534	38.6%	530	28.0%	1 356	71.7%	2 825	149.4%	219	70.7%	542.3%			
Gains on disposal of PPE	5 600	5 600	18	3%	(18)	(3%)	592	10.6%	2	-	594	10.6%	-	-	(100.0%)			
Operating Expenditure	187 402	230 361	33 997	18.1%	51 114	27.3%	67 478	29.3%	46 875	20.3%	199 464	86.6%	44 687	97.7%	4.9%			
Employee related costs	66 683	67 083	15 189	22.8%	18 215	27.3%	15 213	22.7%	15 529	23.1%	64 146	95.6%	14 717	96.8%	5.5%			
Remuneration of councillors	4 451	4 487	1 006	22.6%	1 015	22.8%	1 022	22.8%	1 234	27.5%	4 277	95.3%	978	103.2%	26.1%			
Debt impairment	8 000	8 000	2 000	25.0%	2 000	25.0%	2 000	25.0%	2 000	25.0%	8 000	100.0%	1 129	100.1%	77.1%			
Depreciation and asset impairment	15 248	15 448	3 312	21.7%	3 312	21.7%	3 312	21.4%	3 312	21.4%	13 248	85.8%	4 625	93.8%	(28.4%)			
Finance charges	4 320	4 320	1 604	37.1%	1 044	24.2%	2 086	48.3%	1 234	28.6%	5 968	138.2%	721	106.8%	71.2%			
Bulk purchases	55 000	57 500	4 646	8.5%	16 018	29.1%	25 736	44.8%	12 634	22.0%	59 037	102.7%	16 292	96.1%	(22.5%)			
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contractor services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	33 700	73 523	6 238	18.5%	9 510	28.2%	18 108	24.6%	10 932	14.9%	44 788	60.9%	6 226	102.2%	75.6%			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	23	(5 512)	20 280		6 134		(12 914)		(1 661)		11 839			(12 502)				
Transfers recognised - capital	40 902	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	40 925	(5 512)	20 280		6 134		(12 914)		(1 661)		11 839			(12 502)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	40 925	(5 512)	20 280		6 134		(12 914)		(1 661)		11 839			(12 502)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	40 925	(5 512)	20 280		6 134		(12 914)		(1 661)		11 839			(12 502)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	40 925	(5 512)	20 280		6 134		(12 914)		(1 661)		11 839			(12 502)				

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	50 184	52 086	5 628	11.2%	4 437	8.8%	4 998	9.6%	14 489	27.8%	29 552	56.7%	10 761	59.7%	34.6%		
National Government	31 272	35 650	5 400	17.3%	4 076	13.0%	3 821	10.7%	12 022	33.7%	25 320	71.0%	7 318	62.8%	64.3%		
Provincial Government	9 682	2 194	14	1%	33	3%	118	5.4%	616	28.1%	781	35.6%	213	52.7%	188.9%		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	40 954	37 844	5 414	13.2%	4 108	10.0%	3 939	10.4%	12 438	33.4%	26 100	69.0%	7 531	62.7%	67.8%		
Borrowing	7 790	12 156	-	-	220	2.8%	362	3.0%	1 554	12.8%	2 136	17.6%	3 326	36.2%	(53.3%)		
Internally generated funds	1 440	2 087	214	14.9%	109	7.6%	697	33.4%	296	14.2%	1 316	63.1%	(97)	103.6%	(405.7%)		
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	50 184	52 086	5 628	11.2%	4 437	8.8%	4 998	9.6%	14 489	27.8%	29 552	56.7%	10 761	59.7%	34.6%		
Governance and Administration	1 210	1 250	13	1.0%	297	24.6%	50	4.0%	316	25.3%	676	54.1%	(10)	68.8%	(3 310.2%)		
Executive & Council	250	250	-	-	-	-	-	-	15	6.0%	49	3.9%	156	10.6%	(10)	30.4%	
Budget & Financial Office	30	30	-	-	-	-	-	-	12	38.8%	14	45.2%	65	60.1%	(100.0%)		
Corporate Services	936	970	13														

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	212 260	245 275	59 743	28.1%	62 458	29.4%	68 987	28.1%	44 192	18.0%	235 380	96.0%	31 203	90.8%	41.6%	
Property, rates, penalties and collection charges	29 765	29 925	7 464	25.1%	7 507	25.2%	6 376	21.3%	5 698	19.7%	27 244	91.0%	6 112	86.9%	(3.5%)	
Service charges	87 087	94 133	24 075	27.6%	23 977	27.5%	30 408	32.3%	25 017	26.6%	103 478	109.9%	23 853	112.6%	4.9%	
Other revenue	7 392	9 759	1 900	25.7%	1 580	21.4%	2 057	21.1%	3 162	32.4%	8 698	89.1%	902	53.5%	250.4%	
Government - operating	44 510	72 040	17 401	39.1%	20 248	45.5%	20 917	29.0%	9 830	13.6%	68 396	94.9%	75	85.4%	13 007.1%	
Government - capital	40 902	36 479	8 684	21.2%	8 937	21.9%	9 000	24.7%	-	-	26 621	73.0%	-	74.4%	-	
Interest	2 604	2 939	220	8.4%	209	8.0%	229	7.8%	285	9.7%	942	32.1%	259	33.4%	9.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(159 276)	(202 374)	(58 139)	36.5%	(54 404)	34.2%	(51 083)	25.2%	(44 819)	22.1%	(208 445)	103.0%	(24 673)	103.7%	81.6%	
Suppliers and employees	(105 276)	(198 149)	(57 348)	54.5%	(54 326)	51.6%	(50 347)	25.4%	(44 767)	22.6%	(206 788)	104.4%	(24 569)	103.2%	82.2%	
Finance charges	(54 000)	(4 225)	(791)	1.5%	(78)	.1%	(736)	17.4%	(52)	1.2%	(1 657)	39.2%	(100)	176.8%	(49.9%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	52 984	42 901	1 604	3.0%	8 054	15.2%	17 904	41.7%	(627)	(1.5%)	26 935	62.8%	6 529	64.0%	(109.6%)	
Cash Flow from Investing Activities																
Receipts	5 152	6 800	(1 431)	(27.8%)	(1 081)	(21.0%)	(6 848)	(100.7%)	6 400	94.1%	(2 940)	(43.5%)	3 100	(726 941.9%)	106.5%	
Proceeds from disposal of PPE	5 152	6 800	96	1.9%	(46)	(9%)	592	8.7%	-	-	640	9.4%	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(50 183)	(52 086)	(5 628)	11.2%	(4 437)	8.8%	(4 998)	9.6%	(14 043)	27.0%	(29 106)	55.9%	(9 761)	58.1%	43.9%	
Capital assets	(50 183)	(52 086)	(5 628)	11.2%	(4 437)	8.8%	(4 998)	9.6%	(14 043)	27.0%	(29 106)	55.9%	(9 761)	58.1%	43.9%	
Net Cash from/(used) Investing Activities	(45 031)	(45 286)	(7 059)	15.7%	(5 518)	12.3%	(11 846)	26.2%	(7 643)	16.9%	(32 066)	70.8%	(6 661)	70.1%	14.8%	
Cash Flow from Financing Activities																
Receipts	7 790	7 991	-	-	-	-	3 000	37.5%	5 000	62.6%	8 000	100.1%	-	-	(100.0%)	
Short term loans	7 790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	7 790	-	-	-	-	3 000	38.5%	5 000	64.2%	8 000	102.7%	-	-	(100.0%)	
Increase (decrease) in consumer deposits	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(3 010)	(4 009)	(1 111)	36.9%	(623)	20.7%	(1 699)	42.4%	(518)	12.9%	(3 951)	98.6%	(560)	114.6%	(8.2%)	
Repayment of borrowing	(3 010)	(4 009)	(1 111)	36.9%	(623)	20.7%	(1 699)	42.4%	(518)	12.9%	(3 951)	98.6%	(560)	114.6%	(8.2%)	
Net Cash from/(Used) Financing Activities	4 780	3 982	(1 111)	(23.2%)	(623)	(13.0%)	1 301	32.7%	4 482	112.6%	4 049	101.7%	(560)	114.6%	(895.2%)	
Net Increase/(Decrease) in cash held	12 733	1 597	(6 566)	(51.6%)	1 913	15.0%	7 359	460.8%	(3 788)	(237.2%)	(1 082)	(67.8%)	(695)	9.8%	445.0%	
Cash/cash equivalents at the year begin:	5 000	3 322	1 607	32.1%	(4 960)	(99.2%)	(3 046)	(91.7%)	4 313	129.8%	1 607	48.4%	2 302	7.1%	87.4%	
Cash/cash equivalents at the year end:	17 733	4 919	(4 960)	(28.0%)	(3 046)	(17.2%)	4 313	87.7%	525	10.7%	1 607	8.4%	-	-	(67.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	1 989	11.5%	1 212	7.0%	994	5.7%	13 168	75.8%	17 363	26.0%	-	-	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	4 331	32.9%	1 405	10.7%	609	4.6%	6 802	51.7%	13 147	19.7%	-	-	-	-		
Receivables from Non-exchange Transactions - Property Rates	3 222	14.6%	1 188	5.4%	833	3.8%	16 778	76.2%	22 021	33.0%	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	737	9.0%	442	5.4%	330	4.0%	6 694	81.6%	8 203	12.3%	-	-	-	-		
Receivables from Exchange Transactions - Waste Management	619	9.9%	414	6.6%	339	5.4%	4 899	78.1%	6 272	9.4%	-	-	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	0	9%	0	.9%	0	.8%	44	97.4%	46	1%	-	-	-	-		
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other	(120)	42.7%	(6)	2.2%	(49)	16.7%	(112)	38.5%	(291)	(4%)	-	-	-	-	-	
Total By Income Source	10 774	16.1%	4 656	7.0%	3 057	4.6%	48 273	72.3%	66 761	100.0%	-	-	-	-	-	
Debtors Age Analysis By Customer Group																
Organs of State	522	38.3%	137	10.1%	58	4.3%	645	47.4%	1 362	2.0%	-	-	-	-	-	
Commercial	5 519	19.8%	1 950	7.0%	983	3.5%	19 474	69.7%	27 926	41.8%	-	-	-	-	-	
Households	4 366	12.2%	2 454	6.9%	1 918	5.4%	26 936	75.5%	35 674	53.4%	-	-	-	-	-	
Other	368	20.5%	114	6.3%	99	5.5%	1 218	67.7%	1 799	2.7%	-	-	-	-	-	
Total By Customer Group	10 774	16.1%	4 656	7.0%	3 057	4.6%	48 273	72.3%	66 761	100.0%	-	-	-	-	-	

Contact Details

Municipal Manager	Mr Ian Kenned	027 482 8000
Financial Manager	Mr Erico Alfre	027 482 8020

Source Local Government Database

1. All figures in this report are unaudited.

Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 488	86.5%	2 113	13.5%	-	-	-	-	15 601	78.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	693	16.3%	3 569	83.7%</td						

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	226 318	232 020	65 782	29.1%	54 724	24.2%	61 075	26.3%	50 166	21.6%	231 747	99.9%	44 849	101.5%	8 949	98.4%	11.9%	
Property rates	51 740	48 030	19 707	38.1%	9 787	18.9%	9 809	20.4%	9 827	20.5%	49 130	102.3%	-	-	-	-	9.8%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	80 201	81 591	20 753	25.9%	18 387	22.9%	21 141	25.9%	21 895	26.8%	82 176	100.7%	19 779	102.5%	10 776	107.7%		
Service charges - water revenue	19 986	20 348	4 040	20.2%	5 347	26.8%	7 960	39.1%	6 034	29.7%	23 381	114.9%	4 832	109.2%	-	-	24.9%	
Service charges - sanitation revenue	8 719	9 323	2 466	28.3%	2 286	26.2%	2 560	27.5%	2 370	25.4%	9 682	103.9%	2 143	105.9%	-	-	10.6%	
Service charges - refuse revenue	14 619	15 560	3 947	27.0%	3 826	26.2%	4 113	26.4%	3 937	25.3%	15 824	101.7%	3 541	110.6%	-	-	11.2%	
Service charges - other	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	3 207	3 309	989	30.8%	1 102	34.4%	869	26.3%	618	18.7%	3 577	108.1%	569	113.9%	-	-	8.6%	
Interest earned - external investments	1 000	2 000	390	39.0%	964	96.4%	880	44.0%	999	50.0%	3 233	161.6%	446	141.5%	-	-	123.9%	
Interest earned - outstanding debtors	2 889	2 800	783	27.1%	615	10.9%	1 039	37.1%	760	27.1%	3 197	114.2%	748	108.2%	-	-	1.6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	1 005	3 605	216	21.5%	195	19.4%	536	14.9%	402	11.1%	1 349	37.4%	225	116.7%	-	-	78.5%	
Licenses and permits	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34.0%	
Agency services	1 958	1 958	505	25.8%	510	26.1%	514	26.3%	422	21.6%	1 952	99.7%	444	105.4%	-	-	(5.0%)	
Transfers recognised - operational	37 007	39 017	11 340	30.4%	11 013	29.8%	10 752	27.6%	2 017	5.2%	35 123	90.0%	2 400	95.0%	-	-	(15.9%)	
Other own revenue	2 538	3 028	646	25.5%	690	27.2%	903	29.9%	885	29.2%	3 123	102.1%	772	79.2%	-	-	14.6%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	231 556	236 869	56 555	24.4%	57 554	24.9%	48 924	20.7%	59 440	25.1%	222 473	93.9%	48 987	95.6%	21.3%			
Employee related costs	89 316	89 442	19 934	22.3%	23 882	26.7%	20 431	22.8%	20 902	23.4%	85 149	95.2%	19 512	97.3%	7 116			
Remuneration of councillors	4 714	4 914	1 182	25.1%	1 209	25.6%	1 181	24.0%	1 391	28.3%	4 960	100.9%	1 134	105.2%	-	-	22.7%	
Debt impairment	1 903	5 103	476	25.0%	476	50.0%	3 143	61.6%	1 276	25.0%	5 370	105.2%	-	-	-	-	455.9%	
Depreciation and asset impairment	17 460	15 495	4 365	25.0%	4 365	25.0%	2 728	17.6%	3 874	25.0%	15 331	98.9%	4 101	100.0%	-	-	(5.6%)	
Finance charges	10 189	10 559	997	9.8%	3 827	37.6%	1 768	16.7%	4 345	41.2%	10 938	103.6%	1 377	90.9%	-	-	215.4%	
Bulk purchases	61 025	62 585	19 507	32.0%	12 896	21.1%	10 183	16.3%	14 027	22.4%	56 613	90.5%	12 902	91.5%	-	-	8.7%	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Consultant services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	3 070	3 170	840	27.4%	415	13.5%	939	29.6%	851	26.8%	3 045	96.0%	506	98.8%	-	-	68.1%	
Other expenditure	43 879	45 661	9 255	21.1%	10 467	23.9%	8 551	18.6%	12 774	28.0%	41 067	90.1%	9 224	95.8%	-	-	38.5%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(5 237)	(4 849)	9 227		(2 830)		12 152		(9 275)		9 274		(4 138)					
Transfers recognised - capital	37 606	20 427	-	-	-	-	5 576	27.3%	3 141	15.4%	8 716	42.7%	3 940	75.6%	-	-	(20.3%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	32 369	15 578	9 227		(2 830)		17 727		(6 134)		17 990		(198)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	32 369	15 578	9 227		(2 830)		17 727		(6 134)		17 990		(198)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	32 369	15 578	9 227		(2 830)		17 727		(6 134)		17 990		(198)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	32 369	15 578	9 227		(2 830)		17 727		(6 134)		17 990		(198)					

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	49 649	32 044	2 283	4.6%	3 775	7.6%	1 651	5.2%	21 682	67.7%	29 391	91.7%	7 668	82.2%	-	-	182.8%	
National Government	15 224	19 333	168	1.1%	1 525	10.0%	2 215	11.5%	12 261	68.6%	17 169	88.8%	3 548	70.0%	-	-	273.8%	
Provincial Government	22 382	829	1 910	8.5%	1 066	4.8%	(2 395)	(289.1%)	379	45.7%	959	115.8%	1 504	75.0%	-	-	(74.8%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	
Transfers recognised - capital	37 606	20 289	2 077	5.5%	2 592	6.9%	(181)	(9%)	13 440	67.2%	18 128	89.3%	5 316	79.0%	-	-	156.6%	
Borrowing	6 000	5 750	38	6%	565	9.4%	83	1.4%	5 685	98.9%	6 371	108.0%	421	99.4%	-	-	1250.3%	
Internally generated funds	6 043	6 005	168	2.8%	619	10.2%	1 748	29.1%	2 357	39.3%	4 892	81.5%	1 931	101.2%	-	-	22.1%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	49 649	32 044	2 283	4.6%	3 775	7.6%	1 651	5.2%	21 682	67.7%	29 391	91.7%	7 668	82.2%	-	-	182.8%	
Governance and Administration	1 972	1 989	5	3%	151	7.7%	331	16.6%	1 370	68.9%	1 857	93.4%	580	81.6%	-	-	136.2%	
Executive & Council	105	105	4	-	1	1%	8	7.5%	83	80.3%	1 161	91.3%						

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																		
Receipts	264 889	253 759	75 913	28.7%	70 760	26.7%	72 591	28.6%	62 331	24.6%	281 596	111.0%	53 252	115.3%	17.0%			
Property, rates, penalties and collection charges	51 211	43 453	15 122	29.5%	10 454	20.4%	9 885	22.7%	9 322	21.5%	44 783	103.1%	8 766	90.8%	6.3%			
Service charges	122 411	114 874	32 419	26.5%	28 378	23.2%	37 893	33.0%	36 451	31.7%	135 141	117.6%	31 608	104.4%	15.3%			
Other revenue	12 765	13 200	9 824	77.0%	9 440	74.0%	8 751	66.3%	9 722	73.7%	37 738	285.9%	8 138	277.5%	19.5%			
Government - operating	37 007	39 719	15 793	42.7%	11 928	32.2%	9 883	24.9%	947	2.4%	38 551	97.1%	-	107.7%	(100.0%)			
Government - capital	37 606	37 712	2 366	6.3%	10 038	26.7%	5 827	15.5%	4 312	11.4%	22 542	59.8%	4 295	135.8%	.4%			
Interest	3 889	4 800	389	10.0%	522	13.4%	353	7.4%	1 577	32.9%	2 841	59.2%	445	154.0%	254.4%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(205 915)	(213 960)	(60 363)	29.3%	(63 534)	30.9%	(51 128)	23.9%	(58 804)	27.5%	(233 829)	109.3%	(62 236)	115.6%	(5.5%)			
Suppliers and employees	(196 594)	(204 169)	(59 523)	30.3%	(60 224)	30.6%	(50 189)	24.6%	(54 769)	26.8%	(224 705)	110.1%	(61 226)	116.6%	(10.5%)			
Finance charges	(6 251)	(6 621)	-	-	(2 896)	46.3%	-	-	(3 184)	48.1%	(6 080)	91.8%	(500)	91.7%	532.1%			
Transfers and grants	(3 070)	(3 170)	(840)	27.4%	(415)	13.5%	(939)	29.6%	(851)	26.8%	(3 045)	96.0%	(500)	99.8%	68.1%			
Net Cash from/(used) Operating Activities	58 973	39 799	15 551	26.4%	7 226	12.3%	21 464	53.9%	8 996	8.9%	47 767	120.0%	(8 984)	113.6%	(139.3%)			
Cash Flow from Investing Activities																		
Receipts	-	2 167	-	-	-	-	-	(20 000)	(922.8%)	-	-	(20 000)	(922.8%)	-	-	-		
Precieds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	2 167	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(20 000)	-	-	(20 000)	-	-	-	-			
Payments	(49 649)	(32 044)	(2 283)	4.6%	(3 775)	7.6%	(2 939)	9.2%	(21 682)	67.7%	(30 679)	95.7%	(7 670)	108.2%	182.7%			
Capital assets	(49 649)	(32 044)	(2 283)	4.6%	(3 775)	7.6%	(2 939)	9.2%	(21 682)	67.7%	(30 679)	95.7%	(7 670)	108.2%	182.7%			
Net Cash from/(used) Investing Activities	(49 649)	(29 876)	(2 283)	4.6%	(3 775)	7.6%	(22 939)	76.8%	(21 682)	72.6%	(50 679)	169.6%	(7 670)	107.7%	182.7%			
Cash Flow from Financing Activities																		
Receipts	6 282	5 750	-	-	-	-	-	-	-	-	-	-	-	8 816	597.6%	(100.0%)		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/Refinancing	6 000	5 750	-	-	-	-	-	-	-	-	-	-	-	8 816	560.9%	(100.0%)		
Increase (decrease) in consumer deposits	282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(4 860)	(4 926)	-	-	-	-	-	(1 544)	31.8%	-	(1 938)	39.3%	(3 482)	70.7%	(7 257)	579.5%	(73.3%)	
Repayment of borrowing	(4 860)	(4 926)	-	-	-	-	-	(1 544)	31.8%	-	(1 938)	39.3%	(3 482)	70.7%	(7 257)	579.5%	(73.3%)	
Net Cash from/(Used) Financing Activities	1 422	824	-	-	-	-	-	(1 544)	(108.6%)	-	(1 938)	(235.3%)	(3 482)	(422.6%)	1 559	276.5%	(224.3%)	
Net Increase/(Decrease) in cash held	10 746	10 746	13 267	123.5%	1 908	17.8%	(1 475)	(13.7%)	(20 093)	(187.0%)	(6 394)	(59.5%)	(15 094)	144.6%	33.1%			
Cash/cash equivalents at the year begin:	15 467	17 572	33 716	218.0%	46 983	303.8%	48 891	278.2%	47 416	269.8%	33 716	191.9%	32 348	99.6%	46.6%			
Cash/cash equivalents at the year end:	26 213	28 319	46 983	179.2%	48 891	186.5%	47 416	167.4%	27 323	96.5%	27 323	96.5%	17 254	111.6%	58.4%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 896	20.9%	926	10.2%	529	5.8%	5 742	63.1%	9 093	13.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 655	49.9%	1 491	13.2%	409	3.6%	3 784	33.4%	11 339	16.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 152	23.3%	1 267	9.4%	630	4.6%	8 502	62.7%	13 551	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	862	12.1%	488	6.9%	331	4.6%	5 444	76.4%	7 125	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 448	13.9%	763	7.3%	510	4.9%	7 710	73.9%	10 431	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	42.9%	0	.7%	2	3.7%	22	52.6%	42	1%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	-	-	412	100.0%	412	6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	.1%	984	6.0%	1 007	6.1%	14 378	87.7%	16 392	24.0%	-	-	-	-
Total By Income Source	13 055	19.1%	5 920	8.7%	3 417	5.0%	45 995	67.3%	68 387	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(43)	(3.7%)	238	20.5%	61	5.3%	903	77.9%	1 160	1.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	13 098	19.5%	5 682	85.6%	3 356	5.0%	45 092	67.1%	67 227	98.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 055	19.1%	5 920	8.7%	3 417	5.0%	45 995	67.3%	68 387	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 495	100.0%	-	-	-	-	-	-	6 495	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 495	100.0%	-	-	-	-	-	-	6 495	100.0%

Contact Details

Municipal Manager	Adv H Linde	022 913 6000
Financial Manager	JA van Niekerk	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Operating Revenue and Expenditure																
Operating Revenue	741 755	740 128	217 978	29.4%	175 484	23.7%	173 707	23.5%	138 021	18.6%	705 189	95.3%	86 760	96.6%	59.1%	
Property rates	154 380	147 674	65 752	42.6%	29 171	18.9%	27 631	18.7%	28 202	19.1%	150 756	102.1%	(1 706)	100.5%	(1 753.1%)	
Property rates - penalties and collection charges	5 500	3 500	606	11.0%	762	13.9%	703	20.1%	789	22.5%	2 860	81.7%	1 648	126.0%	(52.1%)	
Service charges - electricity revenue	264 375	279 637	67 874	25.7%	76 065	28.8%	42 967	15.4%	49 628	17.7%	236 535	84.6%	52 298	101.3%	(5.1%)	
Service charges - water revenue	97 000	100 717	25 329	26.1%	25 363	26.1%	32 721	32.5%	16 202	16.1%	99 615	98.9%	15 116	92.8%	7.2%	
Service charges - sanitation revenue	46 465	43 816	13 151	28.3%	(3 461)	(7.4%)	25 355	57.9%	9 904	22.6%	44 949	102.6%	(3 380)	90.5%	(392.7%)	
Service charges - refuse revenue	42 552	41 269	10 434	24.5%	9 836	23.1%	10 401	25.2%	10 241	24.8%	40 913	99.1%	4 716	99.8%	117.2%	
Service charges - other	(9 847)	-	-	-	(0)	-	0	-	-	-	-	-	(1 106)	-	(100.0%)	
Rental of facilities and equipment	11 472	12 550	2 857	24.9%	3 864	33.7%	3 468	27.6%	2 486	19.8%	12 675	101.0%	2 487	108.3%	(1.1%)	
Interest earned - external investments	20 500	25 300	6 370	31.1%	7 158	34.9%	7 282	28.8%	7 553	29.9%	28 363	112.1%	6 479	118.3%	16.6%	
Interest earned - outstanding debtors	2 463	6 678	1 399	56.8%	1 554	63.1%	1 225	18.3%	1 818	27.2%	5 997	89.8%	576	100.5%	215.6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	3 021	3 033	490	16.2%	610	20.2%	540	17.8%	546	18.0%	2 186	72.1%	552	58.6%	(1.2%)	
Licenses and permits	1 336	1 323	276	20.7%	335	25.1%	299	22.6%	379	28.7%	1 289	97.4%	322	93.9%	17.7%	
Agency services	3 056	3 506	862	28.2%	1 039	34.0%	1 000	28.5%	1 110	31.7%	4 011	114.4%	1 019	114.5%	9.3%	
Transfers recognised - operational	76 453	69 160	18 370	24.0%	18 650	24.4%	14 672	21.2%	2 713	3.9%	54 405	78.7%	3 593	82.0%	(24.5%)	
Other own revenue	13 182	11 814	4 207	31.9%	4 538	34.4%	5 439	46.6%	6 450	54.6%	20 635	174.7%	4 153	87.0%	55.3%	
Gains on disposal of PPE	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	
Operating Expenditure	829 581	819 520	135 849	16.4%	202 253	24.4%	170 433	20.8%	188 958	23.1%	697 493	85.1%	165 243	88.9%	14.4%	
Employee related costs	238 638	248 437	53 859	22.6%	60 201	25.2%	59 846	24.1%	59 342	23.9%	233 248	93.9%	44 377	93.6%	33.7%	
Remuneration of councillors	8 986	8 986	2 064	23.0%	2 046	22.8%	2 041	22.7%	2 491	27.7%	8 642	96.2%	2 064	99.4%	20.7%	
Debt impairment	20 447	20 447	3 408	16.7%	2 729	13.3%	8 435	41.3%	10 801	52.8%	25 372	124.1%	6 224	93.7%	73.5%	
Depreciation and asset impairment	121 650	121 505	-	-	45 183	37.1%	23 746	19.5%	23 515	19.4%	92 445	76.1%	3 420	64.3%	587.5%	
Finance charges	10 284	16 661	2 521	24.5%	5 339	51.9%	4 924	29.6%	2 680	16.1%	15 463	92.8%	5 078	137.0%	(47.2%)	
Bulk purchases	247 302	243 802	50 722	20.5%	54 987	22.2%	49 592	20.3%	54 616	22.4%	209 917	86.1%	80 189	102.5%	(31.9%)	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	2 110	2 110	703	33.3%	-	-	703	33.3%	703	33.3%	2 110	100.0%	(6 483)	108.5%	(110.8%)	
Other expenditure	180 166	157 272	22 572	12.5%	31 468	17.5%	21 137	13.4%	34 503	21.9%	109 681	69.7%	30 273	77.2%	14.0%	
Loss on disposal of PPE	300	-	-	-	300	-	8	2.8%	307	102.1%	616	204.9%	101	-	205.0%	
Surplus/(Deficit)	(87 826)	(79 392)	82 129	(26 769)		3 274		(50 937)			7 696		(78 483)			
Transfers recognised - capital	46 020	45 131	-	-	-	-	-	-	-	-	-	-	558	1.1%	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(41 807)	(34 261)	82 129		(26 769)		3 274		(50 937)		7 696		(77 925)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(41 807)	(34 261)	82 129		(26 769)		3 274		(50 937)		7 696		(77 925)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(41 807)	(34 261)	82 129		(26 769)		3 274		(50 937)		7 696		(77 925)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(41 807)	(34 261)	82 129		(26 769)		3 274		(50 937)		7 696		(77 925)			

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	211 182	236 337	30 636	14.5%	55 511	26.3%	29 109	12.3%	60 061	25.4%	175 317	74.2%	44 514	68.3%	34.9%	
National Government	19 990	20 014	846	4.2%	2 940	14.2%	6 210	31.0%	7 381	36.9%	17 276	86.3%	6 297	88.3%	17.3%	
Provincial Government	18 030	23 464	1 366	7.6%	6 396	35.5%	4 826	20.6%	7 190	30.6%	19 778	84.3%	6 395	84.6%	12.4%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	38 020	43 478	2 212	5.8%	9 235	24.3%	17 881	41.1%	16 984	39.1%	46 313	106.5%	12 692	85.9%	33.8%	
Borrowing	13 140	145	99	8.8%	903	6.9%	(1 816)	(158.6%)	815	71.1%	-	-	62	29.4%	(1 217.2%)	
Internally generated funds	152 022	179 368	26 174	17.2%	42 232	27.8%	12 175	6.8%	37 512	20.9%	118 093	65.8%	28 193	66.5%	33.1%	
Public contributions and donations	8 000	12 435	2 151	26.9%	3 141	39.3%	869	7.0%	4 750	38.5%	10 911	88.4%	3 567	32.8%	(33.2%)	
Capital Expenditure Standard Classification	211 182	236 337	30 636	14.5%	55 511	26.3%	29 109	12.3%	60 061	25.4%	175 317	74.2%	44 514	68.3%	34.9%	
Governance and Administration	21 483	28 386	12 902	60.1%	6 497	30.2%	1 777	6.3%	2 651	9.3%	23 827	83.9%	4 206	36.2%	(37.0%)	
Executive & Council	1 945	1 573	288	14.8%	55	1.8%	245	15.6%	188	10.7%	705	46.7%	65	23.3%	(57.3%)	
Budget & Financial Office	19 036	26 311	12 270	46.4%	6 454	33.9%	1 528	5.8%	2 333	8.9%	22 585	85.8%	4 132	37.0%	(43.5%)	
Corporate Services	41 150	36 619	3 527	8.4%	7 146	17.4%	3 902	10.7%	8							

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Cash Flow from Operating Activities																	
Receipts	755 664	812 033	228 250	30.2%	217 348	28.8%	210 345	25.9%	167 765	20.7%	823 708	101.4%	170 279	104.0%	(1.5%)		
Property, rates, penalties and collection charges	152 194	147 851	34 049	22.4%	37 284	24.5%	29 478	19.9%	29 017	19.6%	129 827	87.8%	26 588	100.7%	9.1%		
Service charges	440 106	449 245	126 791	28.8%	125 528	28.5%	116 896	26.0%	99 831	22.2%	469 047	104.4%	113 476	104.0%	(12.0%)		
Other revenue	29 428	73 747	25 879	87.9%	23 421	79.6%	24 145	32.7%	13 466	18.3%	86 911	117.9%	17 841	122.5%	(24.5%)		
Government - operating	76 453	69 161	22 391	29.3%	3 059	4.0%	17 017	24.6%	10 116	14.6%	52 583	76.0%	161	90.9%	6 199.4%		
Government - capital	38 020	43 477	15 343	40.4%	20 950	55.1%	14 968	34.4%	4 684	10.8%	55 946	128.7%	5 328	107.4%	(12.1%)		
Interest	19 463	28 552	3 796	19.5%	7 104	36.5%	7 841	27.5%	10 650	37.3%	29 394	102.9%	6 885	115.7%	54.7%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(689 561)	(657 415)	(198 705)	28.8%	(156 517)	22.7%	(160 850)	24.5%	(161 054)	24.6%	(677 726)	103.1%	(170 095)	112.7%	(5.0%)		
Suppliers and employees	(677 168)	(650 000)	(198 000)	29.2%	(155 731)	22.7%	(160 135)	24.6%	(158 483)	24.4%	(670 349)	103.1%	(166 986)	113.3%	(5.1%)		
Finance charges	(10 284)	(5 306)	(2)	-	(2 786)	27.1%	(12)	-	(2 467)	46.5%	(5 268)	99.3%	(3 043)	45.1%	(18.9%)		
Transfers and grants	(2 110)	(703)	33.3%	-	(703)	33.3%	-	-	(703)	33.3%	(2 110)	100.0%	(677)	142.2%	948.0%		
Net Cash from/(used) Operating Activities	66 103	154 618	29 544	44.7%	60 831	92.0%	49 495	32.0%	6 111	4.0%	145 982	94.4%	184	67.8%	3 225.7%		
Cash Flow from Investing Activities																	
Receipts	8 000	-	-	-	-	-	-	-	662	-	778	-	1 440	-	5 520	1 465.5%	(85.9%)
Proceeds from disposal of PPE	8 000	-	-	-	-	-	-	-	662	-	778	-	1 440	-	5 520	39.5%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 520	(976 053.0%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183 181)	(199 998)	(29 846)	16.3%	(52 834)	28.8%	(24 609)	12.3%	(55 790)	27.9%	(163 080)	81.5%	(33 232)	52.7%	67.9%		
Capital assets	(183 181)	(199 998)	(29 846)	16.3%	(52 834)	28.8%	(24 609)	12.3%	(55 790)	27.9%	(163 080)	81.5%	(33 232)	52.7%	67.9%		
Net Cash from/(used) Investing Activities	(175 181)	(199 998)	(29 846)	17.0%	(52 834)	30.2%	(23 947)	12.0%	(55 013)	27.5%	(161 640)	80.8%	(27 712)	49.3%	98.5%		
Cash Flow from Financing Activities																	
Receipts	14 740	1 599	575	3.9%	378	2.6%	356	22.3%	473	29.6%	1 783	111.5%	522	130.8%	(9.4%)		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	13 140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 851)	(11 647)	(13)	.1%	(5 791)	45.1%	(13)	.1%	(5 229)	44.9%	(11 046)	94.8%	(6 069)	98.4%	(13.8%)		
Repayment of borrowing	(12 851)	(11 647)	(13)	.1%	(5 791)	45.1%	(13)	.1%	(5 229)	44.9%	(11 046)	94.8%	(6 069)	98.4%	(13.8%)		
Net Cash from/(Used) Financing Activities	1 889	(10 048)	563	29.8%	(5 412)	(285.5%)	343	(3.4%)	(4 756)	47.3%	(9 262)	92.2%	(5 547)	93.9%	(14.3%)		
Net Increase/(Decrease) in cash held	(107 189)	(55 428)	261	(2.6%)	2 585	(2.4%)	25 891	(46.7%)	(53 657)	96.8%	(24 921)	45.0%	(33 075)	20.5%	62.2%		
Cash/cash equivalents at the year begin:	385 000	420 428	420 428	109.3%	420 689	109.3%	423 274	100.7%	449 164	106.8%	420 428	100.0%	443 212	100.0%	443 212	1.3%	
Cash/cash equivalents at the year end:	277 811	365 000	420 689	151.4%	423 274	152.4%	449 164	123.1%	395 507	108.4%	395 507	108.4%	410 138	117.2%	(3.6%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	10 482	29.1%	874	2.4%	793	2.2%	23 909	66.3%	36 059	23.4%	6 155	17.1%	(5 820)	(16.0%)		
Trade and Other Receivables from Exchange Transactions - Electricity	16 157	59.4%	90	.5%	79	.4%	1 742	9.6%	18 068	11.7%	282	1.6%	(192)	(1.0%)		
Receivables from Non-exchange Transactions - Property Rates	9 506	28.1%	1 045	3.1%	852	2.5%	22 483	66.3%	33 886	22.0%	690	2.0%	(430)	(1.0%)		
Receivables from Exchange Transactions - Waste Water Management	3 615	18.1%	589	3.0%	526	2.6%	15 233	76.3%	19 963	13.0%	2 092	10.5%	(261)	(1.0%)		
Receivables from Exchange Transactions - Waste Management	3 954	20.7%	549	2.9%	498	2.6%	14 143	73.9%	19 144	12.4%	2 909	15.2%	(203)	(1.0%)		
Receivables from Exchange Transactions - Property Rental Debtors	29	.7%	10	.2%	10	.2%	3 994	98.8%	4 043	2.6%	237	5.9%	-	-		
Interest on Arrear Debtor Accounts	176	.8%	50	.2%	65	.3%	21 997	98.7%	22 187	14.4%	-	-	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	(3 374)	(49.8%)	273	40.2%	124	18.2%	3 657	53.7%	681	4%	302	44.4%	-	-	-	-
Total By Income Source	40 546	26.3%	3 480	2.3%	2 948	1.9%	107 059	69.5%	154 031	100.0%	12 668	8.2%	(6 910)	(4.0%)		
Debtors Age Analysis By Customer Group																
Organs of State	1 690	38.4%	25	.6%	11	.3%	2 674	60.8%	4 400	2.9%	-	-	-	-		
Commercial	9 982	36.5%	677	2.5%	549	2.0%	16 111	59.0%	27 320	17.7%	-	-	-	-		
Households	28 854	23.7%	2 768	2.3%	2 376	1.9%	88 004	72.1%	122 002	79.2%	-	-	-	-		
Other	20	6.4%	10	3.1%	11	3.5%	269	87.0%	309	2%	12 668	4 095.7%	(6 910)	(2 234.0%)		
Total By Customer Group	40 546	26.3%	3 480	2.3%	2 948	1.9%	107 059	69.5%	154 031	100.0%	12 668	8.2%	(6 910)	(4.0%)		

Contact Details

Municipal Manager	Mr Louis Scheepers	022 701 7098
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	436 136	480 874	117 597	27.0%	108 310	24.8%	112 384	23.4%	104 485	21.7%	442 776	92.1%	92 964	92.9%	12.4%		
Property rates	75 587	73 860	25 888	34.2%	15 931	21.1%	16 795	22.7%	14 706	19.9%	73 319	99.3%	14 766	102.2%	(4%)		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	189 053	188 276	48 716	25.8%	44 802	23.7%	45 949	24.4%	48 487	25.8%	187 954	99.8%	43 031	98.1%	12.7%		
Service charges - water revenue	34 803	33 788	6 433	18.5%	9 620	27.6%	12 615	37.3%	9 307	27.5%	37 975	112.4%	7 740	98.6%	20.2%		
Service charges - sanitation revenue	26 837	21 177	6 509	24.3%	5 871	21.9%	5 881	27.8%	5 628	27.5%	24 090	113.8%	5 123	102.5%	13.8%		
Service charges - refuse revenue	20 210	16 592	5 046	25.0%	4 309	21.3%	4 433	26.7%	4 257	25.7%	18 046	108.8%	4 666	101.7%	(8.8%)		
Service charges - other	3 252	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	3 252	-	664	20.4%	1 279	39.3%	1 006	30.9%	464	14.3%	3 413	105.0%	453	103.6%	2.5%		
Interest earned - external investments	9 894	9 894	81	8%	54	5%	3 975	40.2%	12 233	123.6%	16 342	165.2%	9 661	119.5%	26.6%		
Interest earned - outstanding debtors	1 340	1 340	438	32.7%	464	34.6%	405	30.2%	386	28.8%	1 693	126.4%	466	142.1%	(17.2%)		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	4 041	25 141	1 502	37.2%	2 037	50.4%	1 768	7.0%	1 375	5.5%	6 481	26.6%	1 675	197.2%	(18.0%)		
Licenses and permits	3 157	3 157	1 041	33.0%	893	28.3%	904	28.7%	834	26.4%	3 673	116.4%	845	116.0%	(1.4%)		
Agency services	2 666	2 666	837	31.4%	756	28.4%	780	29.3%	731	27.4%	3 105	116.5%	671	107.3%	9.1%		
Transfers recognised - operational	53 427	89 723	17 058	31.9%	14 344	26.9%	11 671	13.0%	-	-	43 093	48.0%	-	-	-		
Other own revenue	11 670	11 810	3 365	28.8%	4 450	39.8%	4 087	34.6%	5 044	42.7%	17 146	145.2%	3 838	117.6%	31.4%		
Gains on disposal of PPE	200	200	18	9.0%	3 282	144.0%	2 113	105.6%	834	416.8%	6 247	3 123.5%	29	354.8%	2 798.6%		
Operating Expenditure	496 232	546 436	104 670	21.1%	122 692	24.7%	100 457	18.4%	118 736	21.7%	446 555	81.7%	125 202	88.6%	(5.2%)		
Employee related costs	141 199	145 293	28 734	20.4%	35 826	25.4%	30 597	21.1%	31 140	21.4%	126 298	86.9%	29 203	91.3%	6.6%		
Remuneration of councillors	7 254	8 450	1 914	26.4%	1 941	26.8%	1 941	23.0%	2 377	28.1%	8 174	96.7%	1 866	96.6%	27.4%		
Debt impairment	12 113	28 163	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	76 645	76 645	24 935	32.5%	12 468	16.3%	18 702	24.4%	18 702	24.4%	74 806	97.6%	24 505	98.2%	(23.7%)		
Finance charges	14 644	14 644	6	-	7 420	50.7%	7	1%	7 211	49.2%	14 644	100.0%	7 590	100.1%	(2.4%)		
Bulk purchases	161 610	161 610	35 987	22.3%	37 219	23.0%	34 731	21.5%	39 608	24.5%	147 546	91.3%	33 780	88.5%	17.3%		
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contracted services	4 026	3 498	765	19.0%	947	23.5%	917	24.8%	862	23.3%	3 490	94.4%	833	94.8%	3.0%		
Transfers and grants	2 083	2 083	376	18.1%	1 080	51.9%	90	4.3%	450	21.6%	1 997	95.9%	418	94.5%	8.1%		
Other expenditure	74 513	103 706	11 952	16.6%	25 790	34.6%	13 472	13.0%	18 385	17.7%	69 600	61.1%	27 203	88.3%	(32.4%)		
Loss on disposal of PPE	2 144	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(60 096)	(65 562)	12 927		(14 382)		11 927		(14 251)		(3 780)		(32 237)				
Transfers recognised - capital	29 166	50 020	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(30 930)	(15 543)	12 927		(14 382)		11 927		(14 251)		(3 780)		(32 237)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(30 930)	(15 543)	12 927		(14 382)		11 927		(14 251)		(3 780)		(32 237)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(30 930)	(15 543)	12 927		(14 382)		11 927		(14 251)		(3 780)		(32 237)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(30 930)	(15 543)	12 927		(14 382)		11 927		(14 251)		(3 780)		(32 237)				

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	81 074	107 496	7 544	9.3%	24 333	30.0%	19 828	18.4%	37 951	35.3%	89 657	83.4%	25 641	78.7%	48.0%		
National Government	23 918	23 918	3 910	16.3%	14 634	61.2%	5 061	21.2%	5 943	24.8%	29 548	123.5%	(1 332)	99.2%	(54.9%)		
Provincial Government	3 748	24 602	3	1%	154	4.1%	540	2.2%	8 969	36.5%	9 665	39.3%	14 372	68.4%	(37.6%)		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	27 666	48 520	3 913	14.1%	14 788	53.5%	5 600	11.5%	14 912	30.7%	39 214	80.8%	13 039	83.8%	14.4%		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	51 908	57 476	3 631	7.0%	9 545	18.4%	14 228	24.8%	21 538	37.5%	48 943	85.2%	13 907	77.0%	54.9%		
Public contributions and donations	1 500	1 500	-	-	-	-	-	-	1 500	100.0%	1 500	100.0%	1 500	25.8%	97.6%		
Capital Expenditure Standard Classification	81 074	107 496	7 544	9.3%	24 333	30.0%	19 828	18.4%	37 951	35.3%	89 657	83.4%	25 641	78.7%	48.0%		
Governance and Administration	5 192	4 553	30	6%	710	13.7%	1 030	22.6%	305	6.7%	2 074	45.6%	2 267	77.1%	(86.6%)		
Executive & Council	1 035	1 035	24	28%	144	17.3%	475	56.9%	1 148	11.4%	886	88.6%	886	93.4%	(10.4%)		
Budget & Financial Office	1 039	1 730	21	3%	594	55.6%	177	6.9%	44	2.5%	717	44.7%	390	48.9%	(91.1%)		
Corporate Services	3 328</td																

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	470 902	507 300	202 145	42.9%	214 507	45.6%	186 464	36.8%	285 197	56.2%	888 312	175.1%	373 499	194.8%	(33.6%)	
Property, rates, penalties and collection charges	71 682	72 377	19 110	26.7%	19 743	27.5%	16 225	22.4%	15 446	21.3%	70 523	97.4%	15 126	103.7%	2.1%	
Service charges	256 906	254 617	58 944	22.9%	66 023	25.7%	66 234	26.0%	63 182	24.8%	254 383	99.9%	58 830	98.3%	7.4%	
Other revenue	24 617	24 860	86 724	352.3%	94 450	384.5%	64 675	260.2%	192 653	775.0%	438 701	1764.7%	287 248	1947.6%	(32.9%)	
Government - operating	53 427	89 620	33 787	63.2%	25 038	46.9%	27 936	31.2%	1 699	1.9%	88 459	96.7%	2 716	119.5%	(37.5%)	
Government - capital	53 105	54 619	3 500	6.6%	9 000	16.9%	7 418	13.6%	-	-	19 918	36.5%	-	39.8%	-	
Interest	11 165	11 207	81	.7%	54	.5%	3 975	35.5%	12 218	109.0%	16 328	145.7%	9 579	106.9%	27.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(394 778)	(431 610)	(402 514)	102.0%	(202 749)	51.4%	(161 033)	37.3%	(136 961)	31.7%	(903 257)	209.3%	(137 563)	205.2%	(4.4%)	
Suppliers and employees	(378 051)	(414 882)	(402 299)	106.4%	(194 569)	51.5%	(160 944)	38.8%	(129 466)	31.2%	(887 278)	213.9%	(129 910)	210.2%	(3.3%)	
Finance charges	(14 644)	(14 644)	(6)	-	(7 420)	50.7%	(7)	.1%	(7 211)	49.2%	(14 644)	100.0%	(7 392)	100.1%	(2.4%)	
Transfers and grants	(2 083)	(2 083)	(209)	10.0%	(761)	36.5%	(81)	3.9%	(284)	13.6%	(1 334)	64.0%	(258)	64.5%	10.0%	
Net Cash from/(used) Operating Activities	76 124	75 691	(200 369)	(263.2%)	11 757	15.4%	25 431	33.6%	148 236	195.8%	(14 944)	(19.7%)	235 936	133.5%	(37.2%)	
Cash Flow from Investing Activities																
Receipts	1 723	221	18	1.0%	3 282	190.4%	2 113	95.8%	665	301.1%	6 078	2 752.1%	29	14.2%	2 212.4%	
Proceeds from disposal of PPE	1 700	200	18	1.1%	3 262	193.1%	2 113	105.6%	665	322.5%	6 078	3 039.2%	29	14.3%	2 212.4%	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	23	21	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(81 074)	(107 496)	(7 311)	9.0%	(23 365)	28.8%	(19 402)	18.0%	(38 252)	35.6%	(88 330)	82.2%	(23 511)	78.7%	62.7%	
Capital assets	(81 074)	(107 496)	(7 311)	9.0%	(23 365)	28.8%	(19 402)	18.0%	(38 252)	35.6%	(88 330)	82.2%	(23 511)	78.7%	62.7%	
Net Cash from/(used) Investing Activities	(79 350)	(107 275)	(7 293)	9.2%	(20 083)	25.3%	(17 289)	16.1%	(37 587)	35.0%	(82 252)	76.7%	(23 482)	82.4%	60.1%	
Cash Flow from Financing Activities																
Receipts	505	478	273	54.1%	510	101.0%	297	62.2%	302	63.2%	1 382	289.3%	524	484.4%	(42.4%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(3 752)	(3 766)	(19)	.5%	(1 752)	46.7%	(30)	.8%	(1 955)	51.9%	(3 755)	99.7%	(1 792)	99.5%	9.1%	
Repayment of borrowing	(3 752)	(3 766)	(19)	.5%	(1 752)	46.7%	(30)	.8%	(1 955)	51.9%	(3 755)	99.7%	(1 792)	99.5%	9.1%	
Net Cash from/(Used) Financing Activities	(3 247)	(3 286)	254	(7.8%)	(1 242)	38.2%	267	(8.1%)	(1 653)	50.3%	(2 373)	72.2%	(1 268)	75.3%	(30.4%)	
Net Increase/(Decrease) in cash held	(6 474)	(34 872)	(207 407)	3 203.8%	(9 568)	147.8%	8 409	(24.1%)	108 997	(312.6%)	(99 569)	285.5%	211 186	(50.1%)	(48.4%)	
Cash/cash equivalents at the year begin:	184 454	222 995	222 980	120.9%	15 573	8.4%	6 005	2.7%	14 414	6.5%	222 980	100.0%	11 790	100.0%	22.3%	
Cash/cash equivalents at the year end:	177 980	188 123	15 573	8.7%	-	-	14 414	7.7%	123 410	65.6%	-	-	222 978	120.9%	(44.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 898	48.3%	944	15.7%	274	4.6%	1 891	31.5%	6 007	14.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 918	80.0%	2 639	15.2%	74	.4%	775	4.5%	17 406	41.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 376	50.5%	891	10.3%	138	1.6%	3 253	37.6%	8 657	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 979	45.4%	576	13.2%	155	3.6%	1 652	37.9%	4 362	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 542	41.3%	461	12.3%	122	3.3%	1 608	43.1%	3 733	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	51.2%	16	39.8%	1	2.1%	3	6.9%	40	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 016	51.4%	116	5.8%	75	3.8%	771	39.0%	1 978	4.7%	-	-	-	-
Total By Income Source	25 750	61.0%	5 642	13.4%	838	2.0%	9 953	23.6%	42 182	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	742	79.1%	71	7.6%	9	1.0%	116	12.3%	938	2.2%	-	-	-	-
Commercial	11 754	84.6%	1 724	12.4%	65	.5%	352	2.5%	13 895	32.9%	-	-	-	-
Households	12 414	48.6%	3 607	14.1%	710	2.8%	8 805	34.5%	25 536	60.5%	-	-	-	-
Other	840	46.3%	239	13.2%	54	3.0%	680	37.5%	1 813	4.3%	-	-	-	-
Total By Customer Group	25 750	61.0%	5 642	13.4%	838	2.0%	9 953	23.6%	42 182	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Kenny Cooper	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15													2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	Q4 of 2013/14	
Operating Revenue and Expenditure															
Operating Revenue	282 274	314 037	81 894	29.0%	81 271	28.8%	76 696	24.4%	102 510	32.6%	342 371	109.0%	55 114	101.2%	86.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	104 279	97 379	18 375	17.6%	23 212	22.3%	24 602	25.3%	30 950	31.8%	97 139	99.8%	17 669	86.5%	75.2%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 044	3 044	1 281	42.1%	1 712	56.2%	52	17%	-	-	3 044	100.0%	2 787	105.7%	(100.0%)
Interest earned - external investments	8 250	8 250	75	9%	680	8.2%	2 448	29.7%	9 306	112.8%	12 509	151.6%	6 352	46.5%	-
Interest earned - outstanding debts	53	53	8	14.1%	8	15.4%	10	18.3%	10	18.9%	36	66.7%	8	29.8%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	59	59	-	-	-	-	-	-	-	-	-	-	55	62.2%	(100.0%)
Agency services	75 094	104 424	30 013	40.0%	29 361	39.1%	25 027	24.0%	41 757	42.9%	129 158	123.7%	32 050	126.1%	39.6%
Transfers recognised - operational	81 632	80 647	30 657	37.6%	25 388	31.1%	20 737	25.7%	6 606	8.2%	83 388	103.4%	93 900	93.9%	(100.0%)
Other own revenue	9 863	20 180	1 486	15.1%	911	9.2%	3 820	18.9%	10 880	53.9%	17 097	84.7%	(3 845)	85.8%	(383.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	284 673	312 856	57 107	20.1%	84 027	29.5%	75 714	24.2%	73 774	23.6%	290 622	92.9%	55 622	91.4%	32.6%
Employee related costs	85 387	125 909	19 665	23.0%	42 381	49.6%	32 861	26.1%	34 034	27.0%	128 941	102.4%	18 608	95.3%	82.9%
Remuneration of councillors	4 358	6 521	947	21.7%	1 238	28.4%	1 050	16.1%	3 092	47.4%	6 327	97.0%	1 076	90.1%	187.3%
Data impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 584	16 584	3 278	19.8%	2 172	13.1%	4 311	26.0%	3 021	18.2%	12 761	77.1%	2 037	45.1%	49.0%
Finance charges	11 847	11 847	269	2.3%	3 020	32.6%	1 460	12.3%	4 732	30.9%	10 370	87.5%	5 598	91.0%	(14.2%)
Bulk purchases	9 800	9 800	1 608	16.4%	2 235	22.8%	4 216	43.0%	4 482	25.3%	10 541	107.6%	2 718	86.2%	(8.7%)
Other Materials	71 959	59 055	2 628	3.9%	13 920	19.3%	22 253	37.7%	17 125	29.0%	56 127	95.0%	4 410	92.8%	288.3%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	84 738	83 140	28 523	33.7%	18 150	21.4%	9 563	11.5%	9 300	11.2%	65 536	78.8%	21 274	95.4%	(56.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 399)	1 181	24 787		(2 755)		982		28 736		51 749		(508)		
Transfers recognised - capital	33 500	3 257	-	-	3 596	10.7%	3 160	97.0%	(3 685)	(113.1%)	3 072	94.3%	7 707	92.6%	(147.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 101	4 438	24 787		841		4 142		25 051		54 821		7 200		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 101	4 438	24 787		841		4 142		25 051		54 821		7 200		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 101	4 438	24 787		841		4 142		25 051		54 821		7 200		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 101	4 438	24 787		841		4 142		25 051		54 821		7 200		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure														
Source of Finance	47 993	16 164	719	1.5%	2 355	4.9%	9 511	58.8%	3 740	23.1%	16 325	101.0%	6 376	102.8%
National Government	30 000	3 257	-	-	-	-	3 257	100.0%	727	22.3%	3 983	122.3%	5 778	103.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	(37.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 500	-	-	-	-	-	3 500	-	-	-	3 500	-	-	-
Transfers recognised - capital	33 500	3 257	-	-	-	-	6 757	207.5%	727	22.3%	7 483	229.6%	5 778	103.0%
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	(87.4%)
Internally generated funds	14 493	12 907	719	5.0%	2 355	16.2%	2 754	21.3%	3 013	23.3%	8 842	68.5%	598	109.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	403.8%
Capital Expenditure Standard Classification	47 993	16 164	719	1.5%	2 355	4.9%	9 511	58.8%	3 740	23.1%	16 325	101.0%	6 376	102.8%
Governance and Administration	117	1 651	-	-	9	7.5%	1 012	61.3%	543	32.9%	1 564	94.7%	315	97.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	72.5%
Budget & Treasury Office	2	2	-	-	-	-	477	23 833.4%	504	25 208.8%	981	49 042.2%	264	125.6%
Corporate Services	115	1 649	-	-	0	7.6%	535	32.4%	39	2.4%	583	35.4%	51	80.9%
Community and Public Safety	2 658	3 038	85	3.2%	1 714	64.5%	1 076	35.4%	151	5.0%	3 025	99.4%	34	84.6%
Community & Social Services	100	100	81	81.2%	17	16.8%	(1)	(1.0%)	-	-	97	97.0%	4	100.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Public Safety	2 508	2 888	2	.1%	1 671	66.6%	1 026	35.5%	181	6.3%	2 879	99.7%	29	83.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	50	50	1	2.6%	26	51.7%	52	103.2%	(30)	(60.0%)	49	97.5%	1	(2 239.4%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 218	11 475	635	1.4%	632	1.4%	7 423	64.7%	3 046	26.5%	11 736	102.3%	6 027	103.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	45 218	11 475	635	1.4%	632	1.4%	7 423	64.7%	3 046	26.5%	11 736	102.3%	6 027	103.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	(49.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
														O4 of 2013/14 to O4 of 2014/15

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	315 774	317 293	110 306	34.9%	195 906	62.0%	227 323	71.6%	120 923	38.1%	654 458	206.3%	96 672	175.4%	25.1%	
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	104 281	97 379	18 375	17.4%	23 212	22.3%	24 602	25.3%	30 885	31.7%	97 074	99.7%	17 708	85.9%	74.4%	
Other revenue	96 308	127 708	61 191	63.5%	143 022	148.5%	176 366	138.1%	77 850	61.0%	458 429	359.0%	72 605	352.2%	7.2%	
Government - operating	81 632	80 647	30 657	37.6%	25 388	31.1%	20 737	25.7%	6 556	8.1%	83 338	103.3%	-	93.7%	(100.0%)	
Government - capital	33 500	3 257	-	-	3 596	10.7%	3 160	97.0%	(3 685)	(113.1%)	3 072	94.3%	-	-	(100.0%)	
Interest	53	8 303	82	155.6%	688	1298.8%	2 458	29.6%	9 316	112.2%	12 545	151.1%	6 360	-	46.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(268 089)	(296 272)	(104 849)	39.1%	(194 187)	72.4%	(212 145)	71.6%	(115 022)	38.8%	(626 204)	211.4%	(105 571)	194.7%	9.0%	
Suppliers and employees	(256 242)	(284 425)	(104 590)	40.8%	(190 258)	74.2%	(210 685)	74.1%	(110 300)	38.8%	(615 834)	216.5%	(100 063)	209.6%	10.2%	
Finance charges	(11 847)	(11 847)	(259)	2.2%	(3 929)	33.2%	(1 460)	12.3%	(4 722)	39.9%	(10 370)	87.5%	(5 508)	91.9%	(14.3%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	47 685	21 021	5 456	11.4%	1 719	3.6%	15 178	72.2%	5 901	28.1%	28 255	134.4%	(8 899)	46.5%	(166.3%)	
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	9 257	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	9 257	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 993)	(16 164)	(719)	1.5%	(2 355)	4.9%	(9 511)	58.8%	(3 740)	23.1%	(16 325)	101.0%	(6 376)	102.8%	(41.3%)	
Capital assets	(47 993)	(16 164)	(719)	1.5%	(2 355)	4.9%	(9 511)	58.8%	(3 740)	23.1%	(16 325)	101.0%	(6 376)	102.8%	(41.3%)	
Net Cash from/(used) Investing Activities	(47 993)	(16 164)	(719)	1.5%	(2 355)	4.9%	(9 511)	58.8%	(3 740)	23.1%	(16 325)	101.0%	2 881	46.0%	(229.8%)	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/Refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 944)	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(1 453)	11.2%	(5 171)	39.9%	(12 945)	100.0%	(4 771)	132.9%	8.4%	
Repayment of borrowing	(12 944)	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(1 453)	11.2%	(5 171)	39.9%	(12 945)	100.0%	(4 771)	133.9%	8.4%	
Net Cash from/(Used) Financing Activities	(12 944)	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(1 453)	11.2%	(5 171)	39.9%	(12 945)	100.0%	(4 771)	133.9%	8.4%	
Net Increase/(Decrease) in cash held	(13 252)	(8 087)	3 336	(25.2%)	(5 556)	41.9%	4 214	(52.1%)	(3 010)	37.2%	(1 015)	12.5%	(10 788)	(28.5%)	(72.1%)	
Cash/cash equivalents at the year begin:	182 097	182 097	169 038	92.8%	172 374	94.7%	166 819	91.6%	171 033	93.9%	169 038	92.8%	167 114	100.0%	2.3%	
Cash/cash equivalents at the year end:	168 845	174 010	172 374	102.1%	166 819	98.8%	171 033	98.3%	168 024	96.6%	168 024	96.6%	156 328	92.2%	7.5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 458	97.6%	180	1.9%	36	.4%	13	.1%	9 687	98.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44	86.4%	3	5.0%	1	1.9%	3	6.7%	51	5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	80	71.7%	23	20.5%	8	7.3%	1	.5%	111	1.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5	69.5%	1	9.8%	0	3.9%	1	16.8%	7	1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	80.9%	1	12.2%	0	4.5%	0	2.4%	5	-	-	-	-	-
Total By Income Source	9 590	97.3%	207	2.1%	45	.5%	19	.2%	9 861	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 143	100.0%	-	-	-	-	-	-	8 143	82.6%	-	-	-	-
Commercial	437	93.6%	30	6.4%	-	-	-	-	467	4.7%	-	-	-	-
Households	1 010	80.8%	177	14.1%	45	3.6%	19	15.5%	1 251	12.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 590	97.3%	207	2.1%	45	.5%	19	.2%	9 861	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 668	100.0%	-	-	-	-	-	-	35 668	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	35 668	100.0%	-	-	-	-	-	-	35 668	100.0%

Contact Details

Municipal Manager	Mr H F Prins	022 433 8401
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15		
	Budget		First Quarter			Second Quarter			Third Quarter			Fourth Quarter		Year to Date				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	401 861	421 195	132 630	33.0%	79 448	19.8%	94 957	22.5%	93 053	22.1%	400 088	95.0%	103 053	93.6%		(9.7%)		
Property rates	49 753	49 753	51 248	103.0%	(1 093)	(2.2%)	(347)	(7%)	(1 370)	(2.8%)	48 438	97.4%	(39)	101.4%		3 408.6%		
Property rates - penalties and collection charges	819	819	303	37.0%	372	45.5%	340	41.5%	337	41.1%	1 352	165.0%	318	154.0%		5.8%		
Service charges - electricity revenue	183 430	183 430	43 810	23.9%	33 628	18.3%	43 563	23.7%	49 301	26.9%	170 303	92.8%	43 554	92.3%		13.2%		
Service charges - water revenue	32 450	32 450	6 036	18.6%	7 225	22.3%	10 327	31.8%	8 858	27.3%	32 445	100.0%	8 262	96.1%		7.2%		
Service charges - sanitation revenue	15 260	15 260	5 832	38.2%	4 377	28.7%	4 551	29.8%	4 302	28.2%	19 061	124.9%	4 052	112.5%		6.2%		
Service charges - refuse revenue	17 550	17 550	4 834	27.5%	4 407	25.1%	4 749	27.1%	4 865	27.7%	18 854	107.4%	4 370	103.0%		11.3%		
Service charges - other	460	460	14	3.0%	14	2.9%	1 054	22.9%	121	26.3%	1 202	261.5%	17	165.8%		618.9%		
Rental of facilities and equipment	7 267	7 267	1 855	25.5%	2 218	30.5%	2 923	40.2%	1 455	20.0%	8 451	116.3%	1 323	94.5%		9.9%		
Interest earned - external investments	2 199	2 199	663	30.1%	593	27.0%	1 204	54.8%	1 845	83.9%	4 305	195.7%	1 036	115.4%		78.1%		
Interest earned - outstanding debtors	4 651	4 651	1 659	35.7%	1 840	39.6%	2 004	43.1%	2 083	44.8%	7 585	163.1%	1 658	111.2%		25.6%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	5 437	8 437	294	5.4%	612	11.3%	574	6.8%	598	7.1%	2 079	24.6%	233	18.3%		157.1%		
Licenses and permits	274	274	49	25.0%	36	13.3%	25	9.3%	26	9.5%	157	51.1%	24	65.5%		1.7%		
Agency services	3 218	3 218	802	24.9%	1 047	32.6%	1 087	33.8%	945	29.4%	3 881	120.6%	828	111.9%		14.5%		
Transfers recognised - operational	72 271	88 529	14 299	19.8%	22 842	31.6%	21 701	24.5%	15 865	17.9%	74 708	84.4%	36 287	88.3%		(56.3%)		
Other own revenue	4 318	4 394	914	21.2%	1 330	30.8%	1 201	27.3%	3 816	86.9%	7 261	165.3%	1 131	79.7%		237.4%		
Gains on disposal of PPE	2 502	2 502	-	-	-	-	-	-	6	3%	6	3%	-	-	-	(100.0%)		
Operating Expenditure	396 567	413 757	77 021	19.4%	81 873	20.6%	87 574	21.2%	99 397	24.0%	345 865	83.6%	111 904	87.3%		(11.2%)		
Employee related costs	121 034	118 029	27 855	23.0%	32 130	26.5%	23 128	19.6%	32 058	27.2%	115 171	97.6%	26 723	96.5%		20.0%		
Remuneration of councillors	8 364	8 364	1 931	23.1%	1 903	22.8%	1 854	22.2%	2 377	28.4%	8 065	96.4%	1 935	104.8%		22.8%		
Debt impairment	15 000	18 000	2 856	19.0%	(5 120)	(34.1%)	5 745	31.9%	6 564	36.5%	10 045	55.8%	4 234	96.2%		55.0%		
Depreciation and asset impairment	17 000	16 996	-	-	-	-	-	-	(2)	(2)	-	-	3 503	64.7%		(100.1%)		
Finance charges	13 085	13 070	3 156	24.1%	1 845	14.1%	2 942	22.5%	1 835	14.0%	9 779	74.8%	1 578	70.3%		16.3%		
Bulk purchases	147 150	147 150	29 840	20.3%	25 024	17.0%	31 047	21.1%	36 469	24.8%	122 380	83.2%	32 354	82.0%		12.7%		
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contractor services	11 683	11 798	1 450	12.4%	2 714	23.3%	3 074	32.8%	3 392	28.7%	11 429	96.9%	2 583	88.6%		31.1%		
Transfers and grants	855	792	261	30.5%	183	21.4%	199	25.1%	279	35.2%	922	116.3%	239	100.7%		16.9%		
Other expenditure	62 397	79 558	9 672	15.5%	23 194	37.2%	18 785	23.6%	26 426	20.6%	68 076	85.6%	38 752	88.4%		(57.6%)		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	5 295	7 438	55 609		(2 425)		7 383		(6 344)		54 224		(8 851)					
Transfers recognised - capital	45 796	52 760	2 701	5.9%	10 169	22.2%	9 959	18.9%	28 149	53.4%	50 978	96.6%	27 484	76.0%		2.4%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	51 091	60 198	58 310		7 744		17 342		21 806		105 201		18 633					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	51 091	60 198	58 310		7 744		17 342		21 806		105 201		18 633					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	51 091	60 198	58 310		7 744		17 342		21 806		105 201		18 633					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	51 091	60 198	58 310		7 744		17 342		21 806		105 201		18 633					

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15		
	Budget		First Quarter			Second Quarter			Third Quarter			Fourth Quarter		Year to Date				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	62 922	67 232	2 938	4.7%	10 724	17.0%	11 999	17.8%	38 296	57.0%	63 957	95.1%	34 145	105.1%		12.2%		
National Government	20 037	20 172	2 122	10.6%	3 094	19.4%	2 534	12.6%	11 596	57.5%	20 146	99.9%	15 206	115.5%		(24.2%)		
Provincial Government	25 524	32 353	638	2.5%	5 231	20.5%	8 130	25.1%	17 855	55.2%	31 853	98.5%	13 595	93.0%		31.3%		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	235	235	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	45 796	52 760	2 760	6.0%	9 125	19.9%	10 664	20.2%	29 451	55.8%	51 999	98.6%	28 900	107.4%		1.9%		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	17 125	14 237	178	1.0%	534	3.1%	1 961	13.8%	8 637	60.7%	11 312	79.5%	5 245	97.0%		64.7%		
Public contributions and donations	-	235	-	-	1 065	-	(627)	(26.6%)	207	88.4%	646	275.0%	-	-	-	(100.0%)		
Capital Expenditure Standard Classification	62 922	67 232	2 938	4.7%	10 724	17.0%	11 999	17.8%	38 296	57.0%	63 957	95.1%	34 145	105.1%		12.2%		
Governance and Administration	1 600	1 648	26	1.6%	75	4.7%	135	8.2%	428	3.3%	9 313	71.6%	9 750	75.0%		6 648	104.8%	40.1%
Executive & Council	100	-																

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																		
Receipts	432 422	453 453	139 706	32.3%	128 468	29.7%	120 423	26.6%	100 023	22.1%	488 619	107.8%	111 714	103.6%	(10.5%)			
Property, rates, penalties and collection charges	47 714	47 699	22 238	46.6%	11 917	25.0%	8 271	17.3%	8 835	18.5%	51 261	107.5%	6 732	96.8%	31.2%			
Service charges	238 746	240 250	63 788	26.7%	57 921	24.3%	59 740	24.9%	71 404	29.8%	253 054	105.3%	66 719	109.5%	7.3%			
Other revenue	21 278	17 364	8 457	39.7%	12 213	57.4%	11 930	68.7%	10 345	59.6%	42 946	247.3%	7 578	139.8%	36.5%			
Government - operating	72 271	88 529	33 274	46.0%	20 823	28.8%	17 441	19.7%	125	1%	71 663	80.9%	-	67.8%	(100.0%)			
Government - capital	45 562	52 760	10 518	23.1%	24 574	53.9%	21 423	40.6%	6 843	13.0%	63 358	120.1%	29 079	133.6%	(76.5%)			
Interest	6 850	6 850	1 430	20.9%	1 019	14.9%	1 618	23.6%	2 271	33.1%	6 338	92.5%	1 607	53.2%	41.3%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(357 483)	(375 978)	(101 683)	28.4%	(104 892)	29.3%	(104 993)	27.9%	(115 224)	30.6%	(426 792)	113.5%	(116 698)	96.1%	(1.3%)			
Suppliers and employees	(352 347)	(370 919)	(99 646)	28.3%	(104 259)	29.6%	(103 199)	27.8%	(114 710)	30.9%	(421 815)	113.7%	(116 172)	96.0%	(1.3%)			
Finance charges	(4 282)	(4 267)	(1 738)	40.6%	(426)	10.0%	(1 523)	35.7%	(92)	2.2%	(3 779)	88.6%	(136)	91.4%	(32.1%)			
Transfers and grants	(655)	(792)	(299)	35.0%	(207)	24.2%	(271)	34.2%	(421)	53.2%	(1 199)	151.2%	(391)	141.7%	7.8%			
Net Cash from/(used) Operating Activities	74 938	77 475	38 023	50.7%	23 575	31.5%	15 430	19.9%	(15 201)	(19.6%)	61 827	79.8%	(4 984)	137.1%	205.0%			
Cash Flow from Investing Activities																		
Receipts	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-			
Proceeds from disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(62 921)	(72 177)	(4 724)	7.5%	(4 724)	7.5%	(3 671)	5.1%	(11 915)	16.5%	(25 033)	34.7%	(26 996)	90.8%	(55.9%)			
Capital assets	(62 921)	(72 177)	(4 724)	7.5%	(4 724)	7.5%	(3 671)	5.1%	(11 915)	16.5%	(25 033)	34.7%	(26 996)	90.8%	(55.9%)			
Net Cash from/(used) Investing Activities	(62 921)	(72 177)	(4 724)	7.5%	(4 724)	7.5%	(3 671)	5.1%	(11 915)	16.5%	(25 033)	34.7%	(26 996)	90.8%	(55.9%)			
Cash Flow from Financing Activities																		
Receipts	-	0	229	-	172	-	106	5 316 450.0%	107	5 331 950.0%	614	30 686 300.0%	77	-	38.0%			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(8 050)	(7 441)	(3 227)	40.1%	(660)	8.2%	(3 462)	46.5%	(738)	9.9%	(8 087)	108.7%	(961)	102.5%	(23.2%)			
Repayment of borrowing	(8 050)	(7 441)	(3 227)	40.1%	(660)	8.2%	(3 462)	46.5%	(738)	9.9%	(8 087)	108.7%	(961)	102.5%	(23.2%)			
Net Cash from/(Used) Financing Activities	(8 050)	(7 441)	(2 998)	37.2%	(486)	6.1%	(3 356)	45.1%	(631)	8.5%	(7 473)	100.4%	(884)	99.1%	(28.6%)			
Net Increase/(Decrease) in cash held	3 967	(2 143)	30 301	763.8%	18 363	462.9%	8 403	(392.1%)	(27 747)	12 94.7%	29 320	(1 368.1%)	(32 864)	17.5%	(15.6%)			
Cash/cash equivalents at the year begin:	43 466	33 063	33 063	76.1%	63 364	145.8%	81 727	247.2%	90 130	272.6%	33 063	100.0%	65 927	100.0%	36.7%			
Cash/cash equivalents at the year end:	47 433	30 920	63 364	133.6%	81 727	172.3%	90 130	291.5%	62 383	201.8%	62 383	201.8%	33 063	76.1%	88.7%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 415	9.2%	1 012	2.1%	1 049	2.2%	41 714	86.6%	48 190	29.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 405	70.9%	673	3.3%	532	2.6%	4 703	23.2%	20 313	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 985	12.2%	195	1.2%	81	5%	14 065	86.1%	16 326	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 079	9.0%	430	1.9%	627	2.7%	19 837	86.3%	22 973	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 437	8.7%	483	1.7%	454	1.6%	24 551	87.9%	27 925	16.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	4.2%	24	1.3%	22	1.2%	1 697	93.3%	1 819	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	110	4%	50	2%	69	2%	28 643	99.2%	28 871	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 223)	27.0%	68	(8.3%)	21	(2.5%)	1 321	(162.2%)	(814)	(5%)	-	-	-	-
Total By Income Source	23 285	14.1%	2 934	1.8%	2 854	1.7%	136 530	82.4%	165 603	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 047	22.1%	513	10.8%	435	9.2%	2 747	57.9%	4 742	2.9%	-	-	-	-
Commercial	12 932	54.4%	361	1.5%	470	2.0%	10 026	42.1%	23 788	14.4%	-	-	-	-
Households	8 466	6.5%	1 897	1.5%	1 810	1.4%	118 249	90.7%	130 422	78.8%	-	-	-	-
Other	840	12.6%	163	2.5%	140	2.1%	5 508	82.8%	6 651	4.0%	-	-	-	-
Total By Customer Group	23 285	14.1%	2 934	1.8%	2 854	1.7%	136 530	82.4%	165 603	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr David Nason	023 316 1854
Financial Manager	Mr Cobus Kitzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Operating Revenue and Expenditure																
Operating Revenue	1 511 798	1 567 203	621 366	41.1%	258 533	17.1%	287 478	18.3%	292 348	18.7%	1 459 725	93.1%	290 756	102.8%	.5%	
Property rates	200 747	199 379	202 189	100.7%	(1 973)	(1.0%)	(2 016)	(1.0%)	612	3%	198 811	99.7%	71	100.8%	762.4%	
Property rates - penalties and collection charges	1 267	1 267	385	30.4%	499	39.4%	392	30.9%	377	29.8%	1 653	130.5%	388	131.7%	(2.4%)	
Service charges - electricity revenue	805 557	802 176	211 324	26.2%	184 843	22.9%	190 449	23.7%	195 810	24.4%	782 426	97.5%	175 741	96.8%	11.4%	
Service charges - water revenue	134 515	137 597	24 681	18.3%	33 727	25.1%	47 125	34.2%	40 861	29.7%	146 394	106.4%	32 494	101.2%	25.7%	
Service charges - sanitation revenue	55 078	69 810	61 639	111.9%	(1 057)	(1.9%)	824	1.2%	113	2%	61 519	88.1%	(1 876)	104.5%	(106.0%)	
Service charges - refuse revenue	69 419	90 827	80 770	116.4%	(3 656)	(5.3%)	(8 095)	(8.9%)	544	6%	69 563	76.6%	(2 865)	101.5%	(119.0%)	
Service charges - other	32	30	8	23.6%	8	23.6%	8	25.0%	8	25.0%	30	100.1%	7	96.7%	12.5%	
Rental of facilities and equipment	21 825	21 824	5 464	25.0%	5 685	26.0%	6 478	29.7%	5 860	26.8%	23 487	107.6%	5 051	101.6%	16.0%	
Interest earned - external investments	9 000	10 805	3 366	37.4%	3 129	34.8%	4 174	38.6%	2 120	11.8%	11 938	110.5%	2 233	154.7%	(42.1%)	
Interest earned - outstanding debtors	9 780	3 442	3 182	35.2%	3 385	32.5%	3 689	37.7%	13 697	140.1%	3 255	137.7%	13.3%			
Dividends received	-	-	15	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	5 301	61 322	1 520	28.7%	706	13.3%	906	1.5%	1 124	1.8%	4 256	6.9%	1 233	107.2%	(8.8%)	
Licenses and permits	12 740	12 741	2 632	20.7%	3 648	28.6%	3 522	27.6%	4 056	31.8%	13 858	108.8%	3 413	111.9%	18.8%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	161 876	124 124	15 987	9.9%	21 866	13.5%	33 672	27.1%	30 764	24.8%	102 290	82.4%	65 658	126.7%	(53.1%)	
Other own revenue	24 411	25 257	7 961	32.6%	7 926	32.5%	6 655	26.4%	7 261	28.7%	29 803	118.0%	5 955	128.0%	21.9%	
Gains on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 559 514	1 744 183	290 811	18.6%	325 400	20.9%	338 830	19.4%	424 551	24.3%	1 379 599	79.1%	355 270	89.2%	19.5%	
Employee related costs	434 516	419 001	88 587	20.4%	116 395	26.8%	91 567	21.9%	102 071	24.4%	398 621	95.1%	76 440	87.3%	33.5%	
Remuneration of councillors	20 453	20 453	4 721	23.1%	4 736	23.2%	4 743	23.2%	5 776	28.2%	19 975	97.7%	4 708	98.1%	22.7%	
Debt impairment	34 810	86 658	8 729	25.1%	8 740	25.1%	8 741	10.1%	8 742	10.1%	34 952	40.3%	6 631	83.0%	31.8%	
Depreciation and asset impairment	162 568	174 109	26	-	(267)	(2%)	-	-	-	-	(241)	(1.0%)	37 513	97.1%	(100.0%)	
Finance charges	56 833	65 820	15 255	26.8%	15 255	26.8%	15 255	23.2%	15 255	23.2%	61 020	92.7%	14 192	91.1%	7.5%	
Buy purchases	537 714	537 714	122 245	22.7%	109 059	20.3%	113 794	21.2%	128 405	23.9%	473 503	88.1%	121 498	88.4%	5.7%	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contractor services	15 277	21 494	2 630	17.2%	4 351	28.5%	3 962	18.4%	8 849	41.2%	19 791	92.1%	5 112	94.3%	72.9%	
Transfers and grants	595	595	-	-	-	-	-	-	567	95.3%	567	95.3%	448	80.6%	26.7%	
Other expenditure	296 748	413 339	48 624	16.4%	67 131	22.6%	100 768	24.4%	154 887	37.5%	371 410	89.9%	88 724	88.3%	74.6%	
Loss on disposal of PPE	-	-	5 000	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(47 716)	(176 980)	330 549	(66 867)	(51 352)	(132 203)	(80 127)	(64 513)								
Transfers recognised - capital	54 671	76 457	-	-	17 192	31.4%	16 299	21.3%	28 619	37.4%	62 110	81.2%	2 697	2.7%	961.2%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	6 956	(100 523)	330 549	(49 675)	(35 053)	(103 584)	(142 236)	(61 816)								
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	6 956	(100 523)	330 549	(49 675)	(35 053)	(103 584)	(142 236)	(61 816)								
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	6 956	(100 523)	330 549	(49 675)	(35 053)	(103 584)	(142 236)	(61 816)								
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	6 956	(100 523)	330 549	(49 675)	(35 053)	(103 584)	(142 236)	(61 816)								

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	284 821	348 689	21 973	7.7%	49 476	17.4%	36 690	10.5%	214 363	61.5%	322 502	92.5%	81 708	98.9%	162.4%	
National Government	54 821	51 795	7 159	13.1%	10 046	18.3%	16 368	31.6%	49 600	95.8%	82 173	160.6%	36 898	96.2%	34.4%	
Provincial Government	-	16 035	-	-	-	-	-	-	13 035	81.3%	-	-	-	-	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	54 821	67 830	7 159	13.1%	10 046	18.3%	16 368	24.1%	62 635	92.3%	96 208	141.8%	36 898	96.2%	69.8%	
Borrowing	205 000	253 072	9 298	4.5%	31 169	15.2%	16 152	6.4%	133 400	52.7%	190 018	75.1%	38 233	101.8%	249.8%	
Internally generated funds	25 000	27 787	5 516	22.1%	8 261	33.0%	4 170	15.0%	18 328	66.0%	36 275	130.5%	6 577	89.6%	178.7%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	284 821	348 689	21 973	7.7%	49 476	17.4%	36 690	10.5%	214 363	61.5%	322 502	92.5%	81 708	98.9%	162.4%	
Governance and Administration	27 160	40 161	7 058	26.0%	6 820	25.1%	3 269	8.1%	22 980	57.1%	40 076	99.8%	16 548	88.4%	38.6%	
Executive & Council	14 718	17 701	3 868	3.3%	3 791	3.3%	1 555	54.1%	574	20.6%	20 026	90.6%	910	31.3%	43.7%	
Budget & Financial Office	-	287	-	-	-	-	-	-	-	-	-	-	-	-	25.7%	
Corporate Services	12 442	38 036	6 861	55.1%	6 758	54.3%	3 114	8.2%	22 256	58.4%	38 899	102.4%	16 666	91.4%	33.5%	
<																

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																		
Receipts	1 511 008	1 577 569	335 959	22.2%	424 452	28.1%	406 359	25.8%	404 124	25.6%	1 570 895	99.6%	316 360	100.3%	27.7%			
Property rates, penalties and collection charges	191 977	190 677	28 024	14.6%	74 544	38.8%	28 308	14.8%	60 980	32.0%	191 856	100.6%	36 209	114.2%	68.4%			
Service charges	1 019 427	1 045 418	238 157	23.4%	268 535	26.3%	273 495	26.2%	285 492	27.3%	1 065 679	101.9%	229 174	99.8%	24.6%			
Other revenue	64 277	121 144	15 290	23.8%	18 003	28.0%	17 578	14.5%	18 173	15.0%	69 046	57.0%	15 675	108.2%	15.9%			
Government - operating	161 876	123 974	44 876	27.7%	33 297	20.6%	41 568	33.5%	34 522	27.8%	154 262	124.4%	12 761	93.9%	170.5%			
Government - capital	54 671	75 757	2 806	5.1%	23 759	43.5%	37 852	50.0%	-	-	64 417	85.0%	17 053	77.6%	(100.0%)			
Interest	18 780	20 585	6 807	36.2%	6 311	33.6%	7 559	36.7%	4 959	24.1%	25 636	124.5%	5 489	144.5%	(9.7%)			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(1 265 421)	(1 380 224)	(326 638)	25.8%	(329 131)	26.0%	(314 803)	22.8%	(400 555)	29.0%	(1 371 126)	99.3%	(326 418)	94.8%	22.7%			
Suppliers and employees	(1 207 993)	(1 313 808)	(321 553)	26.6%	(302 259)	25.0%	(314 803)	24.0%	(399 988)	30.4%	(1 338 603)	101.9%	(297 736)	94.3%	34.3%			
Finance charges	(56 833)	(65 820)	(5 085)	8.9%	(26 871)	47.3%	-	-	-	-	(31 956)	48.6%	(28 234)	105.9%	(100.0%)			
Transfers and grants	(595)	(595)	-	-	-	-	-	-	(567)	95.3%	(567)	95.3%	(448)	80.6%	26.7%			
Net Cash from/(used) Operating Activities	245 587	197 345	9 321	3.8%	95 322	38.8%	91 557	46.4%	35 770	1.8%	199 769	101.2%	(10 057)	137.3%	(135.5%)			
Cash Flow from Investing Activities																		
Receipts	(0)	(0)	31 078	(8 656 856.0%)	(25 000)	6 963 788.3%	-	-	-	-	6 078	(1 683 687.8%)	-	52.9%	-			
Precieds on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	(250)	(250)	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	(0)	31 078	-	(25 000)	-	-	-	-	-	-	-	-	-	-			
Payments	(276 277)	(338 229)	(21 973)	8.0%	(49 476)	17.9%	(36 689)	10.8%	(106 225)	31.4%	(214 363)	63.4%	(81 708)	98.8%	30.0%			
Capital assets	(276 277)	(338 229)	(21 973)	8.0%	(49 476)	17.9%	(36 689)	10.8%	(106 225)	31.4%	(214 363)	63.4%	(81 708)	98.8%	30.0%			
Net Cash from/(used) Investing Activities	(276 277)	(338 229)	9 105	(3.3%)	(74 476)	27.0%	(36 689)	10.8%	(106 225)	31.4%	(208 285)	61.6%	(81 708)	97.3%	30.0%			
Cash Flow from Financing Activities																		
Receipts	205 655	205 655	-	-	-	-	-	-	205 000	99.7%	205 000	99.7%	119 928	98.5%	70.9%			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	205 000	205 000	-	-	-	-	-	-	205 000	100.0%	205 000	100.0%	119 928	100.0%	70.9%			
Increase (decrease) in consumer deposits	655	655	-	-	-	-	-	-	-	-	-	-	-	-	8.5%			
Payments	(108 932)	(108 932)	-	-	(56 389)	51.8%	-	-	(24 476)	22.5%	(80 865)	74.2%	(50 070)	128.4%	(51.1%)			
Repayment of borrowing	(108 932)	(108 932)	-	-	(56 389)	51.8%	-	-	(24 476)	22.5%	(80 865)	74.2%	(50 070)	128.4%	(51.1%)			
Net Cash from/(used) Financing Activities	96 722	96 722	-	-	(56 389)	(58.3%)	-	-	180 524	186.6%	124 135	128.3%	69 858	51.9%	158.4%			
Net Increase/(Decrease) in cash held	66 033	(44 161)	18 426	27.9%	(35 543)	(53.8%)	54 868	(124.2%)	77 869	(176.3%)	115 619	(261.8%)	(21 907)	272.3%	(455.4%)			
Cash/cash equivalents at the year begin:	65 507	178 786	178 786	272.9%	197 212	301.1%	161 669	90.4%	216 537	121.1%	178 786	100.0%	179 592	52.0%	20.6%			
Cash/cash equivalents at the year end:	131 540	134 625	197 212	149.9%	161 669	122.9%	216 537	160.8%	294 405	218.7%	294 405	218.7%	157 685	94.0%	86.7%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 420	19.4%	4 373	6.8%	3 438	5.4%	43 640	68.3%	63 871	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 086	65.8%	4 830	6.3%	2 182	2.9%	19 001	25.0%	76 098	27.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 183	32.0%	1 818	4.8%	1 146	3.0%	22 929	60.2%	38 075	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 855	14.7%	1 186	4.5%	918	3.5%	20 296	77.3%	26 255	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 830	10.0%	1 952	4.0%	1 706	3.5%	39 857	82.4%	48 344	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	372	3.8%	328	3.3%	353	3.6%	8 783	89.3%	9 836	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 464	13.5%	390	3.6%	465	4.3%	8 533	78.6%	10 853	4.0%	-	-	-	-
Total By Income Source	85 209	31.2%	14 876	5.4%	10 207	3.7%	163 040	59.6%	273 332	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 895	52.0%	1 216	21.8%	220	4.0%	1 236	22.2%	5 567	2.0%	-	-	-	-
Commercial	33 176	77.3%	1 741	4.1%	599	1.4%	7 413	17.3%	42 929	15.7%	-	-	-	-
Households	31 728	17.7%	9 642	5.4%	7 939	4.4%	129 461	72.4%	178 770	65.4%	-	-	-	-
Other	17 409	37.8%	2 277	4.9%	1 450	3.1%	24 930	54.1%	46 065	16.9%	-	-	-	-
Total By Customer Group	85 209	31.2%	14 876	5.4%	10 207	3.7%	163 040	59.6%	273 332	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr Johann Mettler	021 807 4775
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	1 056 998	1 111 606	509 661	48.2%	180 341	17.1%	192 443	17.3%	171 882	15.5%	1 054 327	94.8%	163 064	98.9%	5.4%			
Property rates	250 197	250 197	249 112	99.6%	1 363	.5%	(1 716)	(.7%)	(689)	(.3%)	248 070	99.1%	166	99.6%	(515 331)			
Property rates - penalties and collection charges	4 282	4 282	830	19.4%	792	18.5%	711	16.6%	691	16.1%	3 024	70.6%	1 138	66.4%	(39 331)			
Service charges - electricity revenue	416 315	411 315	104 076	25.0%	101 626	24.4%	106 705	25.9%	103 242	25.1%	415 648	101.1%	103 494	104.0%	(2%)			
Service charges - water revenue	103 805	100 805	18 148	17.5%	25 214	24.3%	37 063	36.8%	37 005	36.7%	117 430	116.5%	30 504	97.9%	21.3%			
Service charges - sanitation revenue	57 826	60 826	48 864	84.5%	3 033	5.2%	4 793	7.9%	3 154	5.2%	59 844	98.4%	3 875	100.9%	(18.6%)			
Service charges - refuse revenue	34 522	34 522	35 620	103.2%	(1 365)	(4.0%)	(80)	(2.6%)	(956)	(2.8%)	33 218	96.2%	22	100.2%	(4 548 000)			
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	15 829	15 829	3 491	22.1%	3 360	21.2%	5 811	36.7%	3 260	20.6%	15 922	100.6%	3 097	98.7%	5.2%			
Interest earned - external investments	24 856	31 056	6 021	24.2%	9 574	38.5%	7 035	22.7%	11 184	36.0%	33 815	108.9%	8 868	101.3%	26.1%			
Interest earned - outstanding debtors	2 748	2 748	1 243	45.2%	1 486	54.1%	1 642	59.8%	1 723	62.7%	6 094	221.8%	749	141.2%	129.9%			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	22 455	68 399	4 816	21.4%	4 680	20.8%	4 707	6.9%	4 529	6.6%	18 733	27.4%	5 378	98.9%	(15.8%)			
Licenses and permits	6 105	6 105	1 782	29.2%	1 726	28.3%	1 932	31.6%	1 690	27.7%	7 130	116.8%	1 501	97.4%	12.7%			
Agency services	1 550	1 550	486	31.4%	493	31.8%	546	35.2%	494	31.9%	2 018	130.2%	488	149.8%	1.9%			
Transfers recognised - operational	92 112	97 087	30 582	32.2%	23 942	26.0%	19 894	20.5%	11	2.1%	74 429	76.7%	(3 575)	86.1%	(100.3%)			
Other own revenue	24 395	26 895	4 590	18.8%	4 417	18.1%	3 402	12.6%	6 543	24.3%	18 952	70.5%	7 231	63.9%	(10.6%)			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	43	8.5%	(100.0%)			
Operating Expenditure	1 121 212	1 159 839	176 694	15.8%	286 676	25.6%	227 660	19.6%	251 812	21.7%	942 841	81.3%	275 553	89.8%	(8.6%)			
Employee related costs	324 832	324 832	69 459	21.4%	83 205	25.6%	70 678	21.8%	73 352	22.6%	296 695	91.3%	57 741	91.3%	27.0%			
Remuneration of councillors	14 871	15 039	3 259	21.9%	3 281	22.1%	3 280	21.8%	4 044	26.9%	13 864	92.2%	3 923	91.9%	3.1%			
Debt impairment	14 707	20 775	-	-	-	-	-	-	-	-	-	-	-	13 063	94.1%	(100.0%)		
Depreciation and asset impairment	146 163	146 163	-	-	-	-	-	-	-	-	-	-	-	-	-	5.8%		
Finance charges	23 271	17 671	-	-	-	-	-	-	-	-	-	-	-	-	-	19.6%		
Bulk purchases	294 008	294 008	69 941	23.8%	62 237	21.2%	61 624	21.0%	60 248	20.5%	254 050	86.4%	57 049	86.7%	5.6%			
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contracted services	14 251	12 306	1 429	10.0%	1 770	12.4%	3 852	31.1%	2 183	17.6%	9 235	74.6%	2 464	73.9%	(11.4%)			
Transfers and grants	6 779	6 779	171	2.5%	5 826	85.9%	185	2.7%	137	2.0%	6 319	93.2%	3 042	61.4%	(95.5%)			
Other expenditure	282 330	322 187	32 434	11.5%	52 552	18.6%	54 113	16.6%	68 655	21.4%	207 953	64.5%	98 229	87.7%	(29.9%)			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	200	-	(100.0%)		
Surplus/(Deficit)	(64 214)	(48 233)	332 967		(106 335)		(35 217)		(79 930)		111 486		(112 489)					
Transfers recognised - capital	73 994	68 043	-	-	-	-	-	-	-	-	-	-	-	-	-	7%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	9 780	19 810	332 967		(106 335)		(35 217)		(79 930)		111 486		(112 489)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	9 780	19 810	332 967		(106 335)		(35 217)		(79 930)		111 486		(112 489)					
Attributable to minorities	(35 484)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	9 780	(13 673)	332 967		(106 335)		(35 217)		(79 930)		111 486		(112 489)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	9 780	(13 673)	332 967		(106 335)		(35 217)		(79 930)		111 486		(112 489)					

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	294 188	251 031	11 190	3.8%	32 372	11.0%	37 202	14.8%	90 764	36.2%	171 528	68.3%	78 718	78.6%	15.3%			
National Government	54 693	51 683	3 555	6.5%	4 786	8.8%	12 578	24.3%	24 439	47.3%	45 359	97.9%	23 865	97.1%	2.4%			
Provincial Government	19 311	16 360	-	-	3 874	20.1%	1 332	8.1%	3 177	19.4%	8 384	51.2%	3 606	56.6%	(11.9%)			
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	73 994	68 043	3 555	4.8%	8 661	11.7%	13 911	20.4%	27 416	40.6%	53 742	79.0%	27 471	83.1%	.5%			
Borrowing	100 000	62 000	-	-	-	-	-	-	-	-	-	-	-	-	-	94.2%		
Internally generated funds	120 194	120 891	7 556	6.3%	23 709	19.7%	20 603	17.0%	54 088	44.7%	105 955	87.6%	46 243	72.6%	17.0%			
Public contributions and donations	-	97	80	-	-	2	-	2	2.1%	-	-	84	86.5%	5 004	97.4%	(100.0%)		
Capital Expenditure Standard Classification	294 188	251 031	11 190	3.8%	32 372	11.0%	37 202	14.8%	90 764	36.2%	171 528	68.3%	78 718	78.6%	15.3%			
Governance and Administration	18 399	21 749	340	1.8%	1 797	9.8%	4 868	22.4%	7 423	34.1%	14 428	66.3%	4 288	52.9%	73.1%			
Executive & Council	50	14	12	25.0%	1 848	21.4%	724	36.0%	73	3.6%	1 071	10.4%	53	91.4%	38.6%			
Budget & Financial Office	2 010	2 010	8	-	212	10.6%	-	-	-	-	-	-	-	-	-	73.5%		
Corporate Services	16 339	19 725	319	2.0%	1 584	9.7%	4 143	21.0%	7 359	37.3%	13 396	67.9%	4 239	51.4%	31.5%			
Community and Public Safety	39 855	37 559																

Part 3: Cash Receipts and Payments

Part of cash receipts and payments	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total expenditure as % of adjusted budget	Actual Expenditure	Total expenditure as % of adjusted budget		
	R thousands															
Cash Flow from Operating Activities																
Receipts	1 093 038	1 088 528	319 041	29.2%	336 221	30.8%	298 380	27.4%	258 260	23.7%	1 211 902	111.3%	267 036	106.1%	(3.3%)	
Property rates, penalties and collection charges	244 300	244 300	84 786	34.7%	84 321	34.5%	50 249	20.6%	44 473	18.2%	263 828	108.0%	39 456	101.8%	12.7%	
Service charges	587 969	583 169	148 842	25.3%	127 838	21.7%	139 217	23.9%	149 369	25.6%	565 267	96.9%	125 669	95.4%	18.9%	
Other revenue	67 169	67 169	84 027	125.1%	121 876	181.4%	104 016	154.9%	47 711	71.0%	357 630	532.4%	97 780	224.0%	(51.2%)	
Government - operating	92 112	97 087	0	-	-	-	0	-	1	-	1	-	33	67.7%	(97.6%)	
Government - capital	73 994	63 109	711	1.0%	1 472	2.0%	532	8.5%	5 023	8.0%	7 738	12.3%	3 798	104.1%	32.2%	
Interest	27 494	33 694	674	2.5%	715	2.6%	4 365	13.0%	11 683	34.7%	17 437	51.8%	300	22.4%	3 792.3%	
Dividends																
Payments	(930 272)	(937 792)	(257 986)	27.7%	(265 537)	28.5%	(229 405)	24.5%	(264 627)	28.2%	(1 017 555)	108.5%	(278 906)	115.4%	(5.1%)	
Suppliers and employees	(900 223)	(913 343)	(257 230)	28.6%	(252 747)	28.1%	(228 507)	25.0%	(256 237)	28.1%	(994 721)	108.9%	(272 254)	110.7%	(5.9%)	
Finance charges	(23 271)	(17 671)	-	-	(6 079)	26.1%	-	-	(7 430)	42.1%	(13 516)	76.5%	(6 171)	84.9%	20.6%	
Transfers and grants	(6 779)	(6 779)	(756)	11.1%	(6 711)	99.0%	(896)	13.2%	(951)	14.0%	(9 316)	137.4%	(481)	17.9%	97.8%	
Net Cash from/(used) Operating Activities	162 766	150 736	61 055	37.5%	70 684	43.4%	68 974	45.8%	(6 367)	(4.2%)	194 347	128.9%	(11 870)	70.8%	(46.4%)	
Cash Flow from Investing Activities																
Receipts	*	*	*	*	*	*	755	*	*	*	755	*	1 989	(7 634.0%)	(100.0%)	
Proceeds on disposal of PPPE	-	-	-	-	-	-	755	-	-	-	755	-	1 989	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(294 188)	(251 031)	(11 190)	3.8%	(23 425)	8.0%	(31 397)	12.5%	(74 896)	29.8%	(140 907)	56.1%	(78 718)	72.3%	(4.9%)	
Capital assets	(294 188)	(251 031)	(11 190)	3.8%	(23 425)	8.0%	(31 397)	12.5%	(74 896)	29.8%	(140 907)	56.1%	(78 718)	72.3%	(4.9%)	
Net Cash from/(used) Investing Activities	(294 188)	(251 031)	(11 190)	3.8%	(23 425)	8.0%	(30 642)	12.2%	(74 896)	29.8%	(140 153)	55.8%	(76 729)	71.3%	(2.4%)	
Cash Flow from Financing Activities																
Receipts	100 000	100 000	210	2%	281	.3%	50 192	50.2%	611	.6%	51 294	51.3%	282	347.5%	116.4%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	100 000	100 000	-	-	-	-	50 000	50.0%	-	-	50 000	50.0%	-	313.6%	-	
Increase (decrease) in consumer deposits	-	-	210	-	281	-	192	-	611	-	1 294	-	282	-	116.4%	
Payments	(6 975)	(10 570)	-	-	(3 259)	46.7%	-	-	(3 521)	33.3%	(6 780)	64.1%	(3 203)	179.8%	9.9%	
Repayment of borrowing	(6 975)	(10 570)	-	-	(3 259)	46.7%	-	-	(3 521)	33.3%	(6 780)	64.1%	(3 203)	179.8%	9.9%	
Net Cash from/(used) Financing Activities	93 025	89 430	210	2%	(2 978)	(3.2%)	50 192	56.1%	(2 910)	(3.3%)	44 514	49.8%	(2 921)	436.9%	(4%)	
Net Increase/(Decrease) in cash held	(38 397)	(10 865)	50 074	(130.4%)	44 282	(115.3%)	88 524	(814.8%)	(84 172)	774.7%	98 708	(908.5%)	(91 520)	120.7%	(8.0%)	
Cash/cash equivalents at the year begin:	492 150	503 175	504 928	102.6%	555 002	112.8%	599 285	119.1%	687 809	136.7%	504 928	100.3%	594 694	100.0%	15.7%	
Cash/cash equivalents at the year end:	453 753	492 310	555 002	122.3%	599 285	132.1%	687 809	139.7%	603 636	122.6%	503 175	102.2%	594 694	100.0%	20.0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,427	22.5%	1,867	4.0%	1,971	4.2%	32,174	69.3%	46,439	28.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18,920	81.8%	133	0.6%	117	5%	3,953	17.1%	23,122	14.0%	-	-	-	-
Receivables from Non-Exchange Transactions - Property Rates	12,053	30.2%	693	1.7%	634	1.6%	26,558	66.5%	39,939	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,483	15.3%	482	3.0%	469	2.9%	12,799	78.8%	16,233	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,150	23.9%	476	2.7%	463	2.7%	12,249	70.6%	17,339	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	720	4.5%	513	3.2%	499	3.1%	14,400	89.3%	16,131	9.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,200	21.2%	61	1.1%	656	15.1%	3,548	62.6%	5,664	3.4%	-	-	-	-
Total By Income Source	49,953	30.3%	4,225	2.6%	5,009	3.0%	105,680	64.1%	164,867	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,371	83.7%	101	3.6%	41	1.4%	322	11.4%	2,833	1.7%	-	-	-	-
Commercial	8,620	63.6%	73	5%	76	6%	4,776	35.3%	13,545	8.2%	-	-	-	-
Households	29,675	23.2%	3,788	3.0%	3,837	3.0%	90,491	70.8%	127,791	77.5%	-	-	-	-
Other	9,287	44.9%	264	1.3%	1,054	5.1%	10,092	48.8%	20,698	12.6%	-	-	-	-
Total By Customer Group	49,953	30.3%	4,225	2.6%	5,009	3.0%	105,680	64.1%	164,867	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	35 928	100.0%	-	-	-	-	-	-	35 928	11.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	271 829	100.0%	-	-	-	-	-	-	271 829	88.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	307 757	100.0%	-	-	-	-	-	-	307 757	100.0%

Contact Details

Municipal Manager	Mrs Christa Liebenberg	021 808 8763
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	705 383	765 080	157 169	22.3%	167 569	23.8%	220 741	28.9%	152 591	19.9%	698 070	91.2%	159 647	95.0%	(4.4%)		
Property rates	92 944	92 944	23 349	25.1%	15 275	16.4%	31 887	34.3%	23 672	25.5%	94 183	101.3%	22 325	101.2%	6.0%		
Property rates - penalties and collection charges	788	788	169	21.4%	223	28.3%	225	18.7%	192	24.4%	809	102.7%	189	106.7%	1.6%		
Service charges - electricity revenue	321 696	321 696	62 906	19.6%	78 270	24.3%	77 115	24.0%	77 370	24.1%	295 661	91.9%	74 669	89.2%	3.6%		
Service charges - water revenue	48 110	48 110	6 577	13.7%	13 454	28.0%	20 072	41.7%	15 609	32.4%	55 711	115.8%	12 662	100.7%	23.3%		
Service charges - sanitation revenue	51 980	51 980	12 830	24.7%	9 454	18.2%	17 399	33.5%	11 278	21.7%	50 960	98.0%	11 922	101.1%	(5.4%)		
Service charges - refuse revenue	29 755	29 755	7 725	26.0%	5 261	17.7%	11 466	38.5%	6 906	23.2%	31 358	105.4%	7 772	104.7%	(11.1%)		
Service charges - other	(22 857)	(22 860)	(6 081)	26.6%	(6 095)	26.7%	(6 465)	28.3%	(6 783)	29.7%	(25 425)	111.2%	(5 557)	109.1%	22.1%		
Rental of facilities and equipment	13 116	13 116	3 203	24.4%	3 381	25.8%	3 248	24.0%	3 326	24.6%	13 158	97.4%	2 796	93.3%	19.0%		
Interest earned - external investments	7 200	7 200	2 733	38.0%	1 434	19.9%	3 087	42.9%	2 330	32.4%	9 584	133.1%	2 571	122.1%	(9.4%)		
Interest earned - outstanding debtors	2 522	2 522	587	23.3%	751	29.8%	859	31.3%	2 987	18.4%	583	115.0%	-	-	47.3%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	16 313	52 640	3 237	19.6%	2 945	18.1%	4 593	8.7%	4 033	7.7%	14 808	20.1%	3 210	104.0%	25.4%		
Licenses and permits	3 452	3 452	739	21.4%	645	18.7%	733	21.2%	712	20.6%	2 829	81.9%	644	83.8%	7.2%		
Agency services	5 300	5 300	1 025	19.2%	1 512	28.6%	1 459	27.5%	1 372	25.9%	5 368	101.3%	1 250	96.3%	9.8%		
Transfers recognised - operational	127 076	148 677	37 743	29.7%	38 694	30.4%	53 655	36.1%	8 806	5.9%	138 898	93.4%	22 148	97.7%	(60.2%)		
Other own revenue	7 500	8 849	427	5.7%	2 365	31.5%	1 403	15.8%	2 080	23.4%	6 275	70.8%	1 918	92.7%	5.1%		
Gains on disposal of PPE	490	490	-	-	-	-	-	-	-	-	906	185.1%	459	210.0%	80.8%		
Operating Expenditure	753 804	791 534	170 298	22.6%	185 475	24.6%	170 745	21.6%	188 351	23.8%	714 869	90.3%	156 635	93.0%	20.2%		
Employee related costs	234 581	221 273	48 938	20.9%	52 522	22.3%	51 634	23.3%	52 471	23.7%	205 294	92.8%	49 909	97.8%	5.1%		
Remuneration of councillors	14 522	14 537	3 426	23.6%	3 432	23.6%	4 342	23.7%	4 211	29.0%	14 510	99.8%	3 340	99.3%	26.1%		
Debt impairment	16 013	48 013	4 003	25.0%	4 003	25.0%	4 003	8.3%	4 003	8.3%	16 013	33.4%	2 552	16.7%	56.9%		
Depreciation and asset impairment	69 304	69 304	17 647	25.5%	17 569	25.4%	17 082	24.6%	9 316	13.4%	61 614	88.9%	11 623	95.9%	(19.8%)		
Finance charges	25 867	25 867	6 858	26.5%	6 477	25.0%	6 467	25.0%	6 717	23.9%	25 974	100.4%	6 786	97.8%	(9.4%)		
Bulk purchases	226 800	226 870	54 938	24.2%	47 527	21.0%	46 303	20.4%	48 153	21.2%	196 920	86.8%	4 071	104.1%	10.1%		
Other Materials	60 496	60 496	8 405	13.9%	14 545	24.0%	14 541	22.5%	24 955	41.5%	61 576	101.5%	18 043	96.1%	35.5%		
Contracted services	7 157	7 817	1 274	17.8%	1 972	27.5%	1 843	23.6%	3 003	38.4%	8 092	103.5%	2 492	97.3%	20.5%		
Transfers and grants	200	200	5	2.7%	5	2.7%	155	77.7%	28	14.2%	195	97.3%	95	65.0%	(70.2%)		
Other expenditure	98 561	116 753	24 804	25.2%	37 616	38.2%	26 038	22.3%	35 732	30.6%	124 260	106.4%	17 471	103.1%	104.5%		
Loss on disposal of PPE	288	288	-	-	-	-	137	5.8%	276	96.0%	420	149.3%	223	192.8%	23.7%		
Surplus/(Deficit)	(48 420)	(26 453)	(13 129)		(17 906)		49 997		(35 760)		(16 799)		3 012				
Transfers recognised - capital	50 377	60 263	-	-	-	-	195	3.6%	42	1.1%	237	4.6%	(16 300)	14.2%	(100.3%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	1 956	33 810	(13 129)		(17 906)		50 192		(35 718)		(16 562)		(13 288)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	1 956	33 810	(13 129)		(17 906)		50 192		(35 718)		(16 562)		(13 288)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	1 956	33 810	(13 129)		(17 906)		50 192		(35 718)		(16 562)		(13 288)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	1 956	33 810	(13 129)		(17 906)		50 192		(35 718)		(16 562)		(13 288)				

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	82 006	97 646	19 801	24.1%	18 886	23.0%	6 921	7.1%	27 947	28.6%	73 556	75.3%	38 967	87.8%	(28.3%)		
National Government	43 431	52 560	19 182	44.2%	14 630	33.7%	4 484	8.5%	14 106	26.8%	52 402	99.7%	23 900	85.5%	(41.0%)		
Provincial Government	6 946	7 703	-	-	192	2.8%	100	1.3%	5 335	69.3%	73.0%	3 842	80.8%	-	38.9%		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	50 377	60 263	19 182	38.1%	14 822	29.4%	4 584	7.6%	19 440	32.3%	58 029	96.3%	27 742	84.4%	(29.9%)		
Borrowing	15 429	18 999	118	8%	634	4.1%	156	0.8%	731	3.8%	1 639	8.6%	3 322	99.2%	(78.0%)		
Internally generated funds	16 200	18 384	501	3.1%	3 430	21.2%	2 131	11.6%	7 776	42.3%	13 838	75.3%	7 903	76.0%	(1.6%)		
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	
Capital Expenditure Standard Classification	82 006	97 646	19 801	24.1%	18 886	23.0%	6 921	7.1%	27 947	28.6%	73 556	75.3%	38 967	87.8%	(28.3%)		
Governance and Administration	3 818	6 396	308	8.1%	931	24.4%	869	13.6%	1 511	23.6%	3 618	56.6%	522	92.9%	-		

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	735 348	756 245	227 383	30.9%	229 766	31.2%	231 394	30.6%	170 907	22.6%	859 450	113.6%	177 933	111.6%	(3.9%)	
Property, penalties and collection charges	90 943	90 943	19 328	21.3%	18 204	20.0%	18 242	20.1%	16 485	18.1%	72 260	79.5%	16 360	85.6%	.8%	
Service charges	426 652	426 649	107 310	25.2%	113 431	26.6%	112 437	26.4%	110 014	25.8%	443 392	103.9%	108 390	99.5%	1.5%	
Other revenue	44 380	44 148	38 665	87.1%	33 778	76.1%	34 468	78.1%	29 412	66.6%	136 323	308.8%	26 460	314.4%	11.2%	
Government - operating	113 276	130 501	37 743	33.3%	38 694	34.2%	54 215	41.5%	8 806	6.7%	139 458	106.9%	23 568	104.5%	(62.6%)	
Government - capital	50 377	54 283	20 904	41.5%	23 275	46.2%	8 155	15.0%	3 000	5.5%	55 334	101.9%	-	111.5%	(100.0%)	
Interest	9 722	9 722	3 432	35.3%	2 184	22.5%	3 876	39.9%	3 189	32.8%	12 682	130.5%	3 154	115.3%	1.1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(669 205)	(674 935)	(216 525)	32.4%	(177 727)	26.6%	(178 977)	26.5%	(203 135)	30.1%	(776 363)	115.0%	(165 913)	113.5%	22.4%	
Suppliers and employees	(642 419)	(648 149)	(202 877)	31.6%	(177 721)	27.7%	(165 877)	25.6%	(203 106)	31.3%	(749 582)	115.6%	(165 818)	114.2%	22.5%	
Finance charges	(26 586)	(26 586)	(13 642)	51.3%	-	-	(12 945)	48.7%	0	-	(26 586)	100.0%	-	100.0%	(100.0%)	
Transfers and grants	(200)	(200)	(5)	2.7%	(5)	2.7%	(155)	77.7%	(28)	14.2%	(195)	97.3%	(95)	65.8%	(70.2%)	
Net Cash from/(used) Operating Activities	66 143	81 309	10 858	16.4%	52 040	78.7%	52 417	64.5%	(32 228)	(39.6%)	83 087	102.2%	12 020	102.0%	(368.1%)	
Cash Flow from Investing Activities																
Receipts	400	300	61	15.4%	9	2.3%	38	12.6%	(2)	(4%)	107	35.6%	(46)	28.7%	(96.0%)	
Proceeds from disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	400	300	61	15.4%	9	2.3%	38	12.6%	(2)	(4%)	107	35.6%	(46)	28.7%	(96.0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(82 006)	(97 646)	(19 801)	24.1%	(18 886)	23.0%	(6 921)	7.1%	(27 947)	28.6%	(73 556)	75.3%	(38 967)	78.4%	(28.3%)	
Capital assets	(82 006)	(97 646)	(19 801)	24.1%	(18 886)	23.0%	(6 921)	7.1%	(27 947)	28.6%	(73 556)	75.3%	(38 967)	78.4%	(28.3%)	
Net Cash from/(used) Investing Activities	(81 606)	(97 346)	(19 739)	24.2%	(18 877)	23.1%	(6 883)	7.1%	(27 949)	28.7%	(73 449)	75.5%	(39 013)	78.5%	(28.4%)	
Cash Flow from Financing Activities																
Receipts	250	250	69	27.7%	96	38.6%	64	25.4%	143	57.3%	373	149.0%	35	92.9%	307.9%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	250	250	69	27.7%	96	38.6%	64	25.4%	143	57.3%	373	149.0%	35	92.9%	307.9%	
Payments	(24 468)	(24 468)	(12 885)	48.7%	-	-	(13 583)	51.3%	-	-	(26 468)	100.0%	-	100.0%	-	
Repayment of borrowing	(24 468)	(24 468)	(12 885)	48.7%	-	-	(13 583)	51.3%	-	-	(26 468)	100.0%	-	100.0%	-	
Total Cash from/(Used) Financing Activities	(26 216)	(26 216)	(12 816)	48.9%	96	(4%)	(13 519)	51.6%	143	(5%)	(26 096)	99.5%	35	100.1%	307.9%	
Net Increase/(Decrease) in cash held	(41 681)	(42 255)	(21 697)	52.1%	33 259	(79.8%)	32 015	(75.8%)	(60 034)	142.1%	(16 457)	38.9%	(26 958)	17.3%	9.6%	
Cash/cash equivalents at the year begin:	111 946	167 174	144 987	129.5%	123 290	110.1%	156 549	93.6%	188 563	112.8%	144 987	86.7%	172 001	100.0%	-	
Cash/cash equivalents at the year end:	70 265	124 919	123 290	175.5%	156 549	222.8%	188 563	150.9%	128 530	102.9%	128 530	102.9%	145 043	129.6%	(11.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 103	55.0%	695	4.7%	813	5.5%	5 131	34.8%	14 742	14.2%	1 720	11.7%	4 059	27.0%
Trade and Other Receivables from Exchange Transactions - Electricity	19 886	91.2%	143	.7%	121	.6%	1 663	7.6%	21 813	21.1%	8 456	38.8%	3 269	15.0%
Receivables from Non-exchange Transactions - Property Rates	9 255	53.6%	386	2.2%	334	1.9%	7 282	42.2%	17 257	16.7%	1 453	8.4%	7 867	45.0%
Receivables from Exchange Transactions - Waste Water Management	9 204	49.2%	717	3.8%	636	3.4%	8 146	43.6%	18 703	18.1%	2 629	14.1%	6 995	37.0%
Receivables from Exchange Transactions - Waste Management	5 769	49.9%	432	3.7%	380	3.3%	4 974	43.0%	11 555	11.2%	1 817	15.7%	4 436	38.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 623	31.4%	164	3.2%	174	3.4%	3 214	62.1%	5 175	5.0%	1 025	19.8%	3 006	58.0%
Interest on Arrear Debtor Accounts	2 119	29.5%	26	.4%	45	.6%	4 991	69.5%	7 180	6.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	969	13.7%	239	3.4%	476	6.7%	5 391	76.2%	7 075	6.8%	464	6.6%	5 362	75.0%
Total By Income Source	56 927	55.0%	2 801	2.7%	2 980	2.9%	40 791	39.4%	103 500	100.0%	17 565	17.0%	34 993	33.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 760	77.7%	74	2.1%	58	1.6%	660	18.6%	3 551	3.4%	-	-	-	-
Commercial	9 766	84.6%	106	.9%	106	.9%	1 570	13.6%	11 549	11.2%	8 298	71.9%	10 087	87.0%
Households	36 223	50.1%	2 211	3.1%	2 271	3.1%	31 623	43.7%	72 328	69.9%	9 266	12.8%	24 530	33.0%
Other	8 179	50.9%	411	2.6%	545	3.4%	6 938	43.2%	16 072	15.5%	-	-	376	2.0%
Total By Customer Group	56 927	55.0%	2 801	2.7%	2 980	2.9%	40 791	39.4%	103 500	100.0%	17 565	17.0%	34 993	33.0%

Contact Details

Municipal Manager	Mr G F Matthysse	023 348 2800
Financial Manager	D McThomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	478 863	489 635	128 544	26.8%	110 944	23.2%	125 665	25.7%	97 802	20.0%	462 955	94.6%	84 607	90.8%		15.6%	
Property rates	34 146	33 246	34 911	102.2%	-	(351)	(1.0%)	(39)	(1%)	(2)	-	34 520	103.8%	(5)	99.6%	(58.6%)	
Property rates - penalties and collection charges	446	446	78	17.5%	101	22.8%	78	17.6%	36	8.1%	294	66.0%	90	-	-	(60.0%)	
Service charges - electricity revenue	276 358	271 358	49 505	17.9%	60 876	22.0%	83 102	30.6%	70 068	25.8%	263 552	97.1%	63 458	89.7%		10.4%	
Service charges - water revenue	36 397	36 397	4 897	13.5%	7 303	20.1%	11 440	31.4%	9 058	24.9%	32 699	89.8%	7 518	85.7%		20.5%	
Service charges - sanitation revenue	12 504	12 504	3 238	25.9%	3 363	26.9%	3 360	26.9%	3 404	27.2%	13 365	106.9%	3 114	106.5%		9.3%	
Service charges - refuse revenue	10 732	10 732	2 605	24.3%	2 690	25.1%	2 663	24.8%	2 682	25.0%	10 640	99.1%	2 478	101.1%		8.2%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	2 672	2 763	482	18.0%	644	24.1%	679	24.6%	548	19.8%	2 353	85.2%	446	82.4%		22.9%	
Interest earned - external investments	3 513	2 813	646	18.4%	554	15.8%	468	16.6%	813	28.9%	2 481	88.2%	1 021	154.7%		(20.8%)	
Interest earned - outstanding debtors	1 865	3 554	963	51.7%	894	47.9%	674	21.0%	746	3 277	92.2%	588	95.6%		25.8%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	2 275	12 275	1 020	44.8%	1 253	55.1%	1 385	11.3%	1 486	13.7%	5 344	43.5%	813	109.7%		107.4%	
Licenses and permits	1 455	1 540	329	22.4%	230	15.8%	301	19.3%	271	17.4%	1 132	72.5%	219	72.2%		23.7%	
Agency services	2 258	2 258	140	6.2%	131	5.8%	148	6.4%	134	5.9%	553	24.5%	(110)	79.1%		(231.8%)	
Transfers recognised - operational	77 797	84 885	27 137	34.9%	30 711	39.5%	18 521	21.8%	5 622	6.6%	81 992	96.4%	2 322	88.7%		141.1%	
Other own revenue	16 446	14 843	2 992	15.8%	2 543	15.5%	2 885	19.4%	2 734	18.4%	10 754	72.5%	2 640	85.5%		3.6%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	492 772	511 441	112 615	22.9%	120 294	24.4%	124 582	24.4%	118 237	23.1%	475 727	93.0%	109 965	91.3%	7.5%		
Employee related costs	148 804	151 097	35 153	23.6%	33 046	22.2%	34 809	23.0%	34 899	23.1%	137 908	91.3%	32 114	96.4%		8.7%	
Remuneration of councillors	8 404	8 404	1 971	23.5%	1 988	23.7%	1 990	23.7%	2 368	28.2%	8 317	99.0%	1 940	96.7%		22.0%	
Debt impairment	8 241	16 241	2 060	25.0%	2 060	25.0%	8 060	49.6%	4 060	25.0%	16 241	100.0%	1 981	100.0%		105.0%	
Depreciation and asset impairment	20 112	20 112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	8 050	8 050	1 693	21.0%	1 931	24.0%	2 097	26.1%	1 877	23.3%	7 598	94.4%	1 694	98.3%		10.8%	
Bulk purchases	211 805	206 805	55 424	26.2%	46 902	22.1%	59 455	28.7%	50 959	24.6%	212 741	102.9%	46 130	94.1%		10.5%	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contractor services	1 900	1 900	329	17.3%	390	20.5%	587	30.9%	588	30.5%	1 895	99.2%	324	73.4%		79.2%	
Transfers and grants	100	120	-	-	120	-	-	-	-	-	120	100.0%	-	-	-	-	
Other expenditure	85 357	98 713	15 984	18.7%	24 038	28.2%	12 788	13.0%	20 267	20.5%	73 076	74.0%	22 854	82.4%		(11.1%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	(100.0%)	
Surplus/(Deficit)	(13 909)	(21 806)	15 929		(9 349)		1 084		(20 435)		(12 772)		(25 358)				
Transfers recognised - capital	21 079	24 203	5 224	24.8%	5 207	24.7%	6 229	25.7%	5 536	22.9%	22 196	91.7%	10 462	94.3%		(47.1%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	7 170	2 397	21 153		(4 143)		7 313		(14 899)		9 424		(14 896)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	7 170	2 397	21 153		(4 143)		7 313		(14 899)		9 424		(14 896)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	7 170	2 397	21 153		(4 143)		7 313		(14 899)		9 424		(14 896)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	7 170	2 397	21 153		(4 143)		7 313		(14 899)		9 424		(14 896)				

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	54 440	58 818	6 369	11.7%	13 771	25.3%	9 666	16.4%	22 528	38.3%	52 333	89.0%	20 219	89.4%		11.4%	
National Government	19 879	21 305	4 924	24.8%	5 209	26.2%	5 423	25.4%	4 404	20.6%	19 961	93.3%	5 004	100.0%		(12.0%)	
Provincial Government	800	2 418	-	-	246	30.8%	6	3%	2 000	82.7%	9 31	93.1%	5 948	84.7%		(66.4%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	400	400	-	-	53	13.3%	345	86.2%	-	-	398	99.5%	-	-	-	-	
Transfers recognised - capital	21 079	24 203	4 924	23.4%	5 508	26.1%	5 774	23.9%	6 404	26.5%	22 611	93.4%	10 952	95.2%		(41.5%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	33 361	34 615	1 444	4.3%	8 263	24.8%	3 892	11.2%	16 123	46.6%	29 722	85.9%	9 267	84.4%		74.0%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	54 440	58 818	6 369	11.7%	13 771	25.3%	9 666	16.4%	22 528	38.3%	52 333	89.0%	20 219	89.4%	11.4%		
Governance and Administration	4 500	4 554	184	4.4%	471	11.2%	1 724	40.5%	1 881	44.2%	4 260	100.0%	1 630	93.1%		14.6%	
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Budget & Financial Office	400	4254	184	2.3%	-												

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																		
Receipts	453 984	464 957	142 041	31.3%	137 665	30.3%	159 931	34.4%	129 043	27.8%	568 679	122.3%	161 337	174.0%	(20.0%)			
Property, rates, penalties and collection charges	31 133	31 133	12 381	39.6%	7 702	24.7%	6 390	20.5%	6 024	19.4%	32 497	104.4%	5 850	102.1%	3.0%			
Service charges	302 391	302 391	78 321	25.9%	85 074	28.1%	105 637	34.9%	109 059	36.1%	378 091	125.0%	96 830	118.1%	12.6%			
Other revenue	18 071	16 393	10 329	57.2%	9 621	53.2%	15 538	94.8%	13 108	80.0%	48 597	296.4%	57 803	6 910.7%	(77.3%)			
Government - operating	77 797	81 000	27 632	35.5%	21 554	27.7%	19 319	23.9%	-	-	68 505	84.6%	(4 780)	79.2%	(100.0%)			
Government - capital	21 079	28 849	12 488	59.2%	13 372	63.4%	12 293	42.6%	-	-	38 153	132.2%	4 781	128.6%	(100.0%)			
Interest	3 513	5 191	891	25.4%	341	9.7%	754	14.5%	850	16.4%	2 836	54.6%	849	139.4%	2%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(398 252)	(398 252)	(133 876)	33.6%	(124 575)	31.3%	(128 979)	32.4%	(112 983)	28.4%	(500 414)	125.7%	(167 558)	193.1%	(32.6%)			
Suppliers and employees	(395 249)	(395 249)	(133 018)	33.7%	(123 775)	31.3%	(128 132)	32.4%	(112 357)	28.4%	(497 282)	125.8%	(166 850)	196.0%	(32.7%)			
Finance charges	(2 903)	(2 903)	(858)	29.5%	(680)	23.4%	(847)	29.2%	(626)	21.6%	(3 012)	103.7%	(708)	45.4%	(11.6%)			
Transfers and grants	(100)	(100)	-	-	(120)	120.0%	-	-	-	-	(120)	120.0%	-	-	-			
Net Cash from/(used) Operating Activities	55 732	66 705	8 165	14.7%	13 089	23.5%	30 952	46.4%	16 059	24.1%	68 266	102.3%	(6 221)	61.4%	(358.2%)			
Cash Flow from Investing Activities																		
Receipts	1 493	1 493	880	58.9%	220	14.7%	1 302	87.2%	326	21.8%	2 728	182.6%	262	-	24.5%			
Proceeds from disposal of PPE	(6)	-	-	-	62	-	1 145	(57 258 950.0%)	5	(250 000.0%)	1 212	(60 613 350.0%)	35	-	(64.9%)			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	1 450	1 450	880	60.7%	158	10.9%	156	10.8%	321	22.1%	1 515	104.5%	228	-	40.8%			
Decrease (increase) in non-current investments	43	43	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)			
Payments	(50 440)	(59 018)	(5 538)	11.0%	(12 467)	24.7%	(8 950)	15.2%	(21 262)	36.0%	(48 217)	81.7%	(17 946)	82.6%	18.5%			
Capital assets	(50 440)	(59 018)	(5 538)	11.0%	(12 467)	24.7%	(8 950)	15.2%	(21 262)	36.0%	(48 217)	81.7%	(17 946)	82.6%	18.5%			
Net Cash from/(used) Investing Activities	(48 947)	(57 525)	(4 657)	9.5%	(12 247)	25.0%	(7 649)	13.3%	(20 936)	36.4%	(45 489)	79.1%	(17 684)	80.0%	18.4%			
Cash Flow from Financing Activities																		
Receipts	121	121	260	215.9%	241	199.5%	479	397.2%	331	274.4%	1 311	1 087.0%	153	47.6%	116.3%			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	121	121	260	215.9%	241	199.5%	479	397.2%	331	274.4%	1 311	1 087.0%	153	47.6%	116.3%			
Payments	(3 229)	(3 229)	(843)	26.1%	(768)	23.8%	(848)	26.3%	(815)	25.2%	(3 274)	101.4%	(813)	102.9%	2%			
Repayment of borrowing	(3 229)	(3 229)	(843)	26.1%	(768)	23.8%	(848)	26.3%	(815)	25.2%	(3 274)	101.4%	(813)	102.9%	2%			
Net Cash from/(Used) Financing Activities	(3 109)	(3 109)	(563)	18.7%	(527)	17.0%	(369)	11.9%	(484)	15.6%	(1 963)	63.2%	(660)	222.8%	(28.7%)			
Net Increase/(Decrease) in cash held	3 677	6 071	2 925	79.6%	315	8.6%	22 934	377.7%	(5 361)	(88.3%)	20 813	342.8%	(24 565)	(280.6%)	(78.2%)			
Cash/cash equivalents at the year begin:	74 875	61 197	81.7%	-	64 122	85.6%	64 437	105.3%	87 371	142.8%	61 197	100.0%	85 764	100.0%	1.9%			
Cash/cash equivalents at the year end:	78 552	67 268	81.6%	-	64 437	82.0%	87 371	129.9%	82 010	121.9%	82 010	121.9%	61 199	81.7%	34.0%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 427	27.5%	1 133	21.8%	463	8.9%	2 173	41.8%	5 196	10.9%	-	-	912	17.0%
Trade and Other Receivables from Exchange Transactions - Electricity	15 701	86.4%	384	2.1%	145	.8%	1 945	10.7%	18 175	38.2%	-	-	1 188	6.0%
Receivables from Non-exchange Transactions - Property Rates	1 643	21.9%	259	3.4%	142	1.9%	5 467	72.8%	7 510	15.8%	-	-	1 470	19.0%
Receivables from Exchange Transactions - Waste Water Management	1 371	29.6%	970	20.9%	232	5.0%	2 064	44.5%	4 637	9.7%	-	-	1 113	24.0%
Receivables from Exchange Transactions - Waste Management	1 098	30.8%	714	20.0%	177	5.0%	1 571	44.1%	3 560	7.5%	-	-	814	22.0%
Receivables from Exchange Transactions - Property Rental Debtors	(90)	(4.3%)	58	2.8%	43	2.1%	2 068	99.5%	2 079	4.4%	-	-	1 698	81.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	466	7.2%	363	5.6%	325	5.1%	5 280	82.1%	6 435	13.5%	-	-	3 955	61.0%
Total By Income Source	21 616	45.4%	3 881	8.2%	1 528	3.2%	20 568	43.2%	47 593	100.0%	-	-	11 150	23.0%
Debtors Age Analysis By Customer Group														
Organs of State	109	15.9%	11	1.6%	12	1.8%	553	80.7%	686	14.9%	-	-	171	25.0%
Commercial	5 218	74.6%	109	1.6%	76	1.1%	1 596	22.8%	6 998	14.7%	-	-	863	12.0%
Households	6 923	25.3%	3 488	12.8%	1 225	4.5%	15 708	57.4%	27 344	57.5%	-	-	8 752	32.0%
Other	9 367	74.6%	273	2.2%	214	1.7%	2 711	21.6%	12 564	26.4%	-	-	1 363	10.0%
Total By Customer Group	21 616	45.4%	3 881	8.2%	1 528	3.2%	20 568	43.2%	47 593	100.0%	-	-	11 150	23.0%

Contact Details

Municipal Manager	Mr Soysile Andreas Mokwani	023 615 8001
Financial Manager	Mr Conrad Fritz Hoffmann	023 615 8029

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																
Operating Revenue	358 109	359 446	104 358	29.1%	119 575	33.4%	91 594	25.5%	37 619	10.5%	353 147	98.2%	29 945	96.7%	25.6%	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - other	170	160	-	-	-	-	-	-	-	487	304.6%	487	304.6%	40	86.0%	
Rental of facilities and equipment	184	123	28	15.0%	24	12.8%	21	17.2%	21	17.3%	94	76.0%	21	43.0%	3.6%	
Interest earned - external investments	27 500	32 000	2 415	8.8%	5 104	18.6%	9 376	29.3%	18 447	57.6%	35 342	110.4%	14 781	105.8%	24.8%	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	99 267	101 959	14 921	15.0%	40 940	41.2%	22 171	21.7%	15 873	15.6%	93 905	92.1%	10 007	89.4%	58.6%	
Transfers recognised - operational	227 105	222 570	86 240	38.0%	72 595	32.0%	59 741	26.8%	2 066	9%	220 642	99.1%	5 006	100.0%	(58.7%)	
Other own revenue	3 883	2 633	754	19.4%	913	23.5%	285	10.8%	699	26.6%	2 652	100.7%	79	23.7%	785.5%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	26	-	26	-	11	-	139.4%	
Operating Expenditure	366 753	351 483	55 734	15.2%	81 612	22.3%	73 598	20.9%	88 249	25.1%	299 193	85.1%	92 656	87.0%	(4.8%)	
Employee related costs	172 092	166 758	31 573	18.3%	36 944	21.5%	33 740	20.2%	45 780	27.5%	148 038	88.8%	36 737	68.8%	24.6%	
Remuneration of councillors	12 491	12 385	2 427	19.1%	2 426	19.1%	2 404	19.4%	2 956	23.9%	10 213	82.5%	2 601	68.3%	13.4%	
Deficit impairment	-	126	-	-	-	-	-	-	-	-	-	-	456	-	373.6%	
Depreciation and asset impairment	9 080	6 823	-	-	-	-	-	-	5 404	79.2%	5 404	79.2%	6 776	76.9%	(20.3%)	
Finance charges	29	29	-	-	-	-	-	-	-	-	-	-	13	44.6%	(10.0%)	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	172 732	163 551	21 733	12.6%	42 242	24.5%	37 453	22.9%	33 738	20.6%	135 167	82.6%	37 849	81.3%	(10.9%)	
Loss on disposal of PPE	3	1 812	-	-	-	-	-	-	372	20.5%	372	-	8 224	342 670.5%	(95.95%)	
Surplus/(Deficit)	(8 644)	7 962	48 625		37 963		17 996		(50 630)		53 954		(62 712)			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(8 644)	7 962	48 625		37 963		17 996		(50 630)		53 954		(62 712)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(8 644)	7 962	48 625		37 963		17 996		(50 630)		53 954		(62 712)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(8 644)	7 962	48 625		37 963		17 996		(50 630)		53 954		(62 712)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(8 644)	7 962	48 625		37 963		17 996		(50 630)		53 954		(62 712)			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15													Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2013/14		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	355 242	359 446	114 540	32.2%	121 802	34.3%	89 371	24.9%	31 358	8.7%	357 072	99.3%	32 647	100.4%	(3.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	160	-	-	108	-	-	-	-	-	108	67.7%	-	82.9%	-
Other revenue	103 014	104 916	20 476	19.9%	43 547	42.3%	21 021	20.0%	20 636	19.7%	105 681	100.7%	23 577	125.4%	(12.5%)
Government - operating	224 728	222 370	87 135	38.8%	72 432	32.2%	59 211	26.6%	1 212	5%	219 991	96.9%	-	91.6%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	27 500	32 000	6 929	25.2%	5 714	20.8%	9 139	28.6%	9 510	29.7%	31 292	97.8%	9 070	104.5%	4.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(340 522)	(344 523)	(60 566)	17.8%	(87 606)	25.7%	(73 440)	21.4%	(79 884)	23.2%	(301 697)	87.6%	(83 439)	89.5%	(4.3%)
Suppliers and employees	(340 522)	(344 494)	(60 566)	17.8%	(87 606)	25.7%	(73 440)	21.4%	(79 884)	23.2%	(301 697)	87.6%	(83 439)	89.5%	(4.3%)
Finance charges	-	(29)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 721	14 923	53 974	366.7%	34 196	232.3%	15 731	105.4%	(48 526)	(325.2%)	55 375	371.1%	(50 792)	(978.7%)	(4.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 483)	(6 493)	(166)	1.3%	(400)	3.2%	(4 033)	62.1%	(2 576)	39.7%	(7 176)	110.5%	(3 350)	67.0%	(23.1%)
Capital assets	(12 483)	(6 493)	(166)	1.3%	(400)	3.2%	(4 033)	62.1%	(2 576)	39.7%	(7 176)	110.5%	(3 350)	67.0%	(23.1%)
Net Cash from/(used) Investing Activities	(12 483)	(6 493)	(166)	1.3%	(400)	3.2%	(4 033)	62.1%	(2 576)	39.7%	(7 176)	110.5%	(3 350)	67.0%	(23.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/Refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(Used) Financing Activities															
Net Increase/(Decrease) in cash held	2 238	8 430	53 807	2 404.2%	33 795	1 510.0%	11 698	138.8%	(51 102)	(606.2%)	48 199	571.8%	(54 142)	(246.1%)	8.7%
Cash/cash equivalents at the year begin:	417 205	417 205	457 234	109.6%	511 042	122.5%	544 837	130.6%	556 536	133.4%	457 234	109.6%	512 121	108.4%	
Cash/cash equivalents at the year end:	419 443	425 635	511 042	121.8%	544 837	129.9%	556 536	130.8%	505 433	118.7%	505 433	118.7%	457 978	119.3%	10.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	107	55.9%	-	17	8.9%	67	35.1%	191	100.0%	-	-	-
Total By Income Source	-	-	107	55.9%	-	17	8.9%	67	35.1%	191	100.0%	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	107	55.9%	-	17	8.9%	67	35.1%	191	100.0%	-	-	-
Total By Customer Group	-	-	107	55.9%	-	17	8.9%	67	35.1%	191	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis														
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Michael Majoi	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15		
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	363 907	392 712	113 964	31.3%	97 258	26.7%	95 639	24.4%	71 452	18.2%	378 313	96.3%	70 680	95.6%	1 117	1.1%		
Property rates	66 085	66 085	35 905	54.3%	9 824	14.9%	10 118	15.3%	10 650	16.1%	66 498	100.6%	8 560	98.2%	24.4%			
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	73 418	72 994	19 409	26.4%	16 320	22.2%	17 172	23.5%	19 464	26.7%	72 366	99.1%	17 657	99.1%	10.2%			
Service charges - water revenue	40 136	42 709	9 824	24.5%	10 081	25.1%	12 863	30.1%	11 262	26.4%	44 030	103.1%	9 051	100.4%	24.4%			
Service charges - sanitation revenue	20 248	21 257	4 782	23.6%	4 937	24.4%	5 301	24.9%	5 658	26.6%	20 677	97.3%	4 985	106.3%	13.5%			
Service charges - refuse revenue	22 795	22 795	5 408	23.7%	5 454	23.9%	5 319	23.3%	5 482	24.0%	21 662	95.0%	4 874	104.3%	12.5%			
Service charges - other	(349)	(3 500)	(866)	248.5%	(783)	224.6%	(1 116)	31.9%	(2 284)	65.2%	(5 049)	144.2%	(460)	683.1%	392.5%			
Rental of facilities and equipment	1 607	1 766	350	21.8%	481	29.9%	266	15.1%	315	17.8%	1 412	79.9%	631	121.5%	(50.1%)			
Interest earned - external investments	2 482	3 000	689	27.8%	938	37.8%	1 146	38.2%	1 610	53.7%	4 383	146.1%	945	132.0%	70.4%			
Interest earned - outstanding debtors	6 480	6 480	1 796	27.7%	1 762	27.2%	1 351	20.9%	1 682	26.0%	6 592	101.7%	2 340	117.6%	(28.1%)			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	14 334	24 284	1 837	12.8%	1 488	11.8%	1 817	7.5%	1 764	7.3%	7 107	29.3%	2 018	87.3%	(12.4%)			
Licenses and permits	2 724	2 449	593	21.8%	626	23.0%	788	31.9%	554	22.4%	2 561	103.7%	613	102.7%	(0.7%)			
Agency services	2 332	2 400	603	25.9%	615	26.4%	694	29.0%	521	21.7%	2 435	101.5%	497	99.5%	4.7%			
Transfers recognised - operational	103 590	122 945	29 603	28.4%	43 436	41.9%	35 103	28.6%	12 298	10.0%	120 439	98.0%	16 220	88.2%	(24.2%)			
Other own revenue	7 789	7 030	4 031	51.8%	1 879	24.1%	4 815	68.5%	2 476	35.2%	13 200	187.8%	2 752	89.4%	(10.0%)			
Gains on disposal of PPE	235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	371 591	410 694	70 308	18.9%	97 352	26.2%	96 188	23.4%	86 681	21.1%	350 529	85.4%	84 923	64.4%	2.1%			
Employee related costs	139 914	140 981	31 157	22.3%	32 675	23.4%	31 026	22.0%	32 226	22.9%	127 084	90.1%	29 972	92.0%	7.5%			
Remuneration of councillors	9 277	9 277	2 053	22.1%	2 018	21.8%	2 033	21.9%	2 468	26.6%	8 573	92.4%	2 053	96.6%	20.2%			
Debt impairment	23 730	37 553	5 933	25.0%	5 932	25.0%	5 932	15.8%	5 932	15.8%	23 730	63.2%	9 156	86.5%	(35.2%)			
Depreciation and asset impairment	23 081	27 081	-	-	-	-	-	11 714	43.3%	5 857	21.6%	17 571	64.9%	758	5.9%	672.7%		
Finance charges	13 433	12 733	2 518	18.7%	3 553	26.5%	2 445	19.2%	3 404	26.7%	11 921	93.6%	3 049	88.6%	11.6%			
Bulk purchases	54 651	55 091	13 023	23.8%	11 801	21.6%	12 232	22.2%	11 763	21.4%	48 818	88.6%	10 333	91.4%	13.8%			
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed services	19 673	18 746	2 636	13.4%	3 936	20.0%	3 492	18.6%	4 997	26.7%	15 061	89.3%	4 440	81.4%	12.6%			
Transfers and grants	1 000	1 000	284	28.4%	359	392	404	40.4%	1 439	143.9%	378	86.6%	-	-	7.5%			
Other expenditure	86 833	108 233	12 703	14.6%	37 077	42.7%	26 923	24.9%	19 630	18.1%	96 333	89.0%	24 786	79.8%	(20.8%)			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(7 685)	(17 982)	43 656		(94)		(549)		(15 229)		27 783		(14 243)					
Transfers recognised - capital	54 670	61 638	8 537	15.6%	14 725	26.9%	6 133	10.0%	22 085	35.8%	51 481	83.5%	22 605	109.8%	(2.3%)			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	46 985	43 656	52 194		14 631		5 584		6 856		79 264		8 362					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	46 985	43 656	52 194		14 631		5 584		6 856		79 264		8 362					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	46 985	43 656	52 194		14 631		5 584		6 856		79 264		8 362					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	46 985	43 656	52 194		14 631		5 584		6 856		79 264		8 362					

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	67 547	85 177	9 324	13.8%	17 012	25.2%	10 978	12.9%	26 557	31.2%	63 871	75.0%	28 957	85.3%	(8.3%)		
National Government	31 706	30 757	5 537	17.5%	6 434	20.3%	4 187	13.6%	10 886	35.4%	27 044	87.9%	13 885	99.2%	(21.6%)		
Provincial Government	22 964	32 324	2 952	12.9%	8 451	36.8%	5 063	15.7%	10 470	32.4%	26 936	83.3%	8 507	123.8%	23.1%		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	54 670	63 081	8 489	15.5%	14 885	27.2%	9 250	14.7%	21 356	33.9%	53 979	85.6%	22 393	107.8%	(4.6%)		
Borrowing	5 670	10 978	16	3%	1 147	20.2%	851	7.8%	2 390	21.8%	4 404	40.1%	2 380	47.0%	4%		
Internally generated funds	7 207	11 118	819	11.4%	980	13.6%	877	7.9%	2 812	25.3%	5 488	49.4%	4 184	55.1%	(32.8%)		
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	67 547	85 177	9 324	13.8%	17 012	25.2%	10 978	12.9%	26 557	31.2%	63 871	75.0%	28 957	85.3%	(8.3%)		
Governance and Administration	3 091	4 459	488	15.8%	864	28.0%	303	6.8%	1 371								

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter						
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget					
Cash Flow from Operating Activities																			
Receipts	395 284	430 925	133 561	33.8%	143 424	36.3%	141 396	32.8%	114 020	26.5%	532 400	123.5%	96 936	122.5%	17.6%				
Property, rates, penalties and collection charges	61 980	58 788	26 553	42.8%	17 310	27.9%	11 589	19.7%	10 690	18.5%	66 342	112.8%	11 169	104.9%	(2.5%)				
Service charges	140 121	137 642	35 210	25.1%	34 867	24.9%	38 370	27.9%	38 887	28.3%	147 333	107.0%	57 901	124.1%	(32.8%)				
Other revenue	25 961	35 430	19 867	76.5%	27 870	107.4%	43 708	123.4%	33 858	95.6%	125 303	353.7%	16 555	496.7%	104.5%				
Government - operating	103 590	127 946	30 535	29.5%	23 184	22.4%	19 279	15.1%	-	-	72 998	57.1%	2 126	67.0%	(100.0%)				
Government - capital	54 670	61 638	19 664	36.0%	39 574	72.4%	27 862	45.2%	29 461	47.8%	116 560	189.1%	5 900	166.2%	399.3%				
Interest	8 962	9 480	1 732	19.3%	619	6.9%	587	6.2%	925	9.8%	3 863	40.8%	3 285	120.7%	(71.8%)				
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Payments	(320 874)	(348 028)	(92 417)	28.8%	(116 650)	37.0%	(108 305)	31.1%	(110 446)	31.8%	(430 017)	123.6%	(109 323)	109.7%	1.2%				
Suppliers and employees	(307 741)	(335 595)	(84 255)	(115 096)	37.4%	(76 670)	22.8%	(45 753)	13.6%	(321 775)	95.9%	(106 270)	111.5%	(56.9%)					
Finance charges	(12 133)	(11 433)	(8 162)	67.3%	(3 553)	29.3%	(5 706)	49.9%	(9 200)	80.5%	(26 621)	232.8%	(3 049)	76.9%	201.8%				
Transfers and grants	(1 000)	(1 000)	-	-	(25 929)	-	(55 693)	2592.9%	-	-	(81 622)	8 162.2%	-	-	(100.0%)				
Net Cash from/(used) Operating Activities	74 410	82 897	41 143	55.3%	24 774	33.3%	33 091	39.9%	3 374	4.1%	102 383	123.5%	(12 387)	229.0%	(127.2%)				
Cash Flow from Investing Activities																			
Receipts	1 656	5	351	21.2%	192	11.6%	3 188	58 720.0%	821	15 116.6%	4 552	83 847.7%	-	-	-	(100.0%)			
Proceeds from disposal of PPE	1 656	-	343	20.7%	168	10.1%	2 861	-	796	-	4 169	-	-	-	-	(100.0%)			
Decrease in non-current debtors	-	-	0	-	0	-	0	-	0	-	1	-	-	-	-	(100.0%)			
Decrease in other non-current receivables	-	-	5	8	-	24	-	326	6 007.4%	24	440.4%	382	7 039.1%	-	-	-	(100.0%)		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(67 547)	(85 177)	(9 324)	13.8%	(15 009)	22.2%	(10 978)	12.9%	(26 557)	31.2%	(61 868)	72.6%	(28 957)	103.6%	(8.3%)				
Capital assets	(67 547)	(85 177)	(9 324)	(13.8%)	(15 009)	22.2%	(10 978)	12.9%	(26 557)	31.2%	(61 868)	72.6%	(28 957)	103.6%	(8.3%)				
Net Cash from/(used) Investing Activities	(65 891)	(85 172)	(8 973)	13.6%	(14 817)	22.5%	(7 790)	9.1%	(25 736)	30.2%	(57 316)	67.3%	(28 957)	109.9%	(11.1%)				
Cash Flow from Financing Activities																			
Receipts	5 883	5 890	37	.6%	156	2.6%	81	1.4%	99	1.7%	372	6.3%	-	2.9%	(100.0%)				
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	5 670	5 670	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	213	220	37	17.4%	156	73.1%	81	36.9%	99	45.0%	372	169.6%	-	87.5%	(100.0%)				
Payments	(7 183)	(6 974)	(1 217)	16.9%	(2 159)	30.1%	(1 287)	18.5%	(1 464)	21.0%	(6 128)	87.9%	-	62.3%	(100.0%)				
Repayment of borrowing	(7 183)	(6 974)	(1 217)	(16.9%)	(2 159)	30.1%	(1 287)	18.5%	(1 464)	21.0%	(6 128)	87.9%	-	-	-	-	-	(100.0%)	
Total Cash from/(Used) Financing Activities	(1 300)	(1 084)	(1 186)	90.8%	(2 004)	154.1%	(1 207)	111.3%	(1 365)	125.9%	(5 755)	530.8%	-	(1 348.2%)	(100.0%)				
Net Increase/(Decrease) in cash held	7 220	(3 359)	30 991	429.3%	7 954	110.2%	24 094	(717.3%)	(23 728)	706.4%	39 312	(1 170.3%)	(41 344)	(38.6%)	(42.6%)				
Cash/cash equivalents at the year begin:	15	38 218	38 218	253 909.0%	69 209	459 801.7%	77 163	201.9%	101 258	264.9%	38 218	100.0%	79 521	100.0%	27.3%				
Cash/cash equivalents at the year end:	7 225	34 859	69 209	956.6%	77 163	1 066.6%	101 258	290.5%	77 530	222.4%	77 530	222.4%	38 177	253 651.0%	103.1%				

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 579	16.9%	1 061	5.0%	731	3.4%	15 832	74.7%	21 203	18.1%	-	-	28 113	132.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 620	78.8%	372	8.1%	52	1.1%	553	12.0%	4 597	3.9%	-	-	5 672	123.0%
Receivables from Non-exchange Transactions - Property Rates	2 705	12.3%	983	4.5%	585	2.7%	17 708	80.6%	21 981	18.8%	-	-	22 348	101.0%
Receivables from Exchange Transactions - Waste Water Management	1 973	11.2%	898	5.1%	710	4.0%	14 065	79.7%	17 645	15.1%	-	-	19 103	108.0%
Receivables from Exchange Transactions - Waste Management	1 971	9.2%	990	4.6%	785	3.7%	17 722	82.6%	21 468	18.4%	-	-	23 267	108.0%
Receivables from Exchange Transactions - Property Rental Debtors	(11)	101.9%	-	-	-	-	0	(1.9%)	(11)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	22 658	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 129)	(28.9%)	134	1.8%	491	6.7%	8 869	120.4%	7 365	6.3%	-	-	4 866	66.0%
Total By Income Source	11 708	10.0%	4 438	3.8%	3 353	2.9%	97 406	83.3%	116 906	100.0%	-	-	103 369	88.0%
Debtors Age Analysis By Customer Group														
Organs of State	874	27.7%	122	3.9%	90	2.9%	2 064	65.5%	3 151	2.7%	-	-	-	-
Commercial	2 000	25.1%	1 055	13.2%	287	3.6%	4 628	58.1%	7 970	6.8%	-	-	-	-
Households	4 447	47.6%	3 017	3.2%	2 639	2.8%	84 362	89.3%	94 465	80.8%	-	-	-	-
Other	4 387	38.8%	244	2.2%	336	3.0%	6 352	56.1%	11 320	9.7%	-	-	103 369	913.0%
Total By Customer Group	11 708	10.0%	4 438	3.8%	3 353	2.9%	97 406	83.3%	116 906	100.0%	-	-	103 369	88.0%

Contact Details

Municipal Manager	Mr H S D Wallace	028 214 3300
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	786 608	812 402	206 218	26.2%	199 384	25.3%	203 803	25.1%	205 297	25.3%	814 702	100.3%	187 510	99.6%	187 510	99.6%	9.5%	
Property rates	148 640	153 509	39 781	26.8%	37 647	25.3%	37 649	24.5%	37 793	24.6%	152 870	99.6%	32 147	102.8%	32 147	102.8%	17.6%	
Property rates - penalties and collection charges	1 050	1 050	186	17.7%	203	19.4%	185	17.6%	172	16.4%	747	71.2%	193	82.1%	193	82.1%	(10.8%)	
Service charges - electricity revenue	310 085	310 085	81 742	26.4%	68 108	22.0%	67 440	21.7%	69 725	22.5%	287 016	92.6%	72 398	96.9%	72 398	96.9%	(3.7%)	
Service charges - water revenue	95 897	95 897	21 679	22.6%	25 770	26.9%	34 415	35.9%	26 270	27.4%	108 133	112.8%	22 976	101.3%	22 976	101.3%	14.3%	
Service charges - sanitation revenue	63 455	63 455	15 474	24.4%	16 961	26.7%	19 111	30.1%	17 115	27.0%	68 661	108.2%	15 462	100.0%	15 462	100.0%	10.7%	
Service charges - refuse revenue	56 130	56 130	14 122	25.2%	14 172	25.2%	14 185	25.3%	14 291	25.5%	56 770	101.1%	13 264	100.0%	13 264	100.0%	7.7%	
Service charges - other	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-	-	-	
Rental of facilities and equipment	7 966	7 966	1 803	22.6%	3 465	43.5%	2 191	27.5%	1 755	22.0%	9 213	115.7%	1 146	89.7%	1 146	89.7%	53.1%	
Interest earned - external investments	6 166	6 166	1 376	22.3%	1 934	31.4%	2 229	36.1%	2 517	41.8%	8 115	131.6%	2 145	90.5%	2 145	90.5%	20.1%	
Interest earned - outstanding debtors	2 288	2 288	547	23.9%	557	24.3%	580	25.4%	599	26.2%	2 282	99.7%	530	96.3%	530	96.3%	13.0%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	7 965	30 875	2 185	27.4%	2 372	29.8%	2 156	7.0%	24 546	79.5%	31 260	101.2%	2 112	86.3%	2 112	86.3%	(105.9%)	
Licenses and permits	2 229	2 229	519	23.3%	454	20.4%	531	23.8%	468	21.0%	1 972	88.5%	422	95.4%	422	95.4%	11.0%	
Agency services	2 480	2 480	705	28.4%	700	28.2%	728	29.4%	666	26.8%	2 798	112.9%	592	100.0%	592	100.0%	11.9%	
Transfers recognised - operational	58 407	61 299	21 703	37.2%	21 328	36.5%	15 289	24.9%	2 821	6.6%	61 141	99.8%	11 216	98.3%	11 216	98.3%	(75.1%)	
Other own revenue	23 851	18 904	4 397	18.4%	5 712	23.9%	7 116	37.5%	6 498	34.2%	23 723	125.0%	12 798	118.0%	12 798	118.0%	(49.2%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	869 588	933 322	177 739	20.4%	217 701	25.0%	219 466	23.5%	288 256	30.9%	903 163	96.8%	242 341	97.6%	242 341	97.6%	18.9%	
Employee related costs	280 066	276 217	59 236	21.2%	75 021	26.8%	65 176	23.6%	66 449	24.6%	265 882	96.3%	60 808	98.8%	60 808	98.8%	9.3%	
Remuneration of councillors	8 516	8 516	1 974	23.2%	1 825	21.4%	1 954	22.9%	2 351	27.6%	8 104	95.2%	1 971	99.4%	1 971	99.4%	19.3%	
Debt impairment	-	22 792	-	-	-	-	-	-	22 792	-	100.0%	-	22 792	-	22 792	-	(100.0%)	
Degradation and asset impairment	109 265	105 461	27 316	25.0%	27 316	25.0%	24 463	23.2%	26 365	25.0%	105 461	100.0%	25 517	100.0%	25 517	100.0%	3.3%	
Finance charges	45 162	44 460	1 277	2.8%	1 368	31.7%	3 905	8.8%	23 938	53.9%	43 477	97.7%	23 532	94.4%	23 532	94.4%	1.9%	
Bulk purchases	169 444	169 444	41 069	24.9%	38 109	21.3%	35 889	21.2%	53 464	31.6%	167 660	98.9%	50 164	100.1%	50 164	100.1%	6.6%	
Other Materials	17 295	17 316	4 603	13.9%	4 886	28.2%	4 052	23.4%	5 295	30.6%	16 633	94.1%	4 300	90.1%	4 300	90.1%	2.8%	
Contractor services	81 062	82 467	11 209	13.8%	18 688	23.1%	16 297	19.8%	32 973	40.0%	79 167	96.0%	22 447	94.2%	22 447	94.2%	46.9%	
Transfers and grants	41 370	41 666	10 304	24.9%	10 817	26.1%	10 547	25.3%	10 531	25.3%	42 200	101.3%	9 746	98.8%	9 746	98.8%	8.1%	
Other expenditure	117 407	164 963	21 621	18.6%	28 734	24.5%	57 183	34.7%	44 079	26.7%	151 817	92.0%	43 866	93.7%	43 866	93.7%	.5%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(82 980)	(120 920)	28 479		(18 318)		(15 663)		(82 960)		(88 461)		(54 831)					
Transfers recognised - capital	34 234	55 498	1 568	4.6%	14 464	42.3%	16 097	29.0%	21 400	38.6%	53 529	96.5%	14 478	88.6%	14 478	88.6%	47.8%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(48 747)	(65 423)	30 047		(3 853)		434		(61 560)		(34 933)		(40 353)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(48 747)	(65 423)	30 047		(3 853)		434		(61 560)		(34 933)		(40 353)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(48 747)	(65 423)	30 047		(3 853)		434		(61 560)		(34 933)		(40 353)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(48 747)	(65 423)	30 047		(3 853)		434		(61 560)		(34 933)		(40 353)					

Part2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	97 721	122 785	8 576	8.8%	28 760	29.4%	25 131	20.5%	45 839	37.3%	108 306	88.2%	50 503	92.5%	50 503	92.5%	(9.2%)	
National Government	24 174	23 608	1 568	6.5%	6 547	27.1%	3 773	16.0%	10 997	46.6%	22 884	96.9%	9 851	95.6%	9 851	95.6%	11.6%	
Provincial Government	10 060	31 890	-	-	8 110	80.6%	11 886	37.3%	11 853	37.2%	31 850	99.9%	5 197	76.6%	5 197	76.6%	128.1%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	1 000	1 000	766	76.6%	234	23.4%	-	-	-	-	1 000	100.0%	81	43.1%	81	43.1%	(100.0%)	
Transfers recognised - capital	35 234	56 498	2 334	6.6%	14 892	42.3%	15 659	27.7%	22 849	40.4%	55 734	98.6%	15 128	87.2%	15 128	87.2%	51.0%	
Borrowing	46 923	48 770</td																

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																		
Receipts	817 938	866 878	211 104	25.8%	213 463	26.1%	218 997	25.3%	217 371	25.1%	860 935	99.3%	191 764	93.5%	13.4%			
Property, rates, penalties and collection charges	149 304	154 165	25 727	17.2%	29 317	19.6%	38 976	25.3%	36 338	23.6%	130 357	84.6%	29 602	98.0%	22.8%			
Service charges	524 207	524 216	141 615	27.0%	133 461	25.5%	132 924	25.4%	130 005	24.8%	538 005	102.6%	131 751	99.8%	(1.3%)			
Other revenue	43 331	63 257	18 569	42.9%	11 402	26.3%	12 903	20.4%	23 632	37.4%	66 506	105.1%	1 875	46.8%	1 160.3%			
Government - operating	58 407	60 723	21 703	37.2%	21 328	36.5%	15 289	25.2%	2 821	4.6%	61 141	100.7%	11 316	98.3%	(75.1%)			
Government - capital	34 234	56 064	1 568	4.6%	15 464	45.2%	16 097	28.7%	21 400	38.2%	54 529	97.3%	14 545	88.7%	47.1%			
Interest	8 454	8 454	1 922	22.7%	2 490	29.5%	2 809	33.2%	3 176	37.6%	10 397	123.0%	2 675	91.9%	18.7%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(740 057)	(742 253)	(142 092)	19.2%	(191 194)	25.8%	(150 640)	20.3%	(244 395)	32.9%	(728 321)	98.1%	(211 026)	95.3%	15.8%			
Suppliers and employees	(653 525)	(656 105)	(130 510)	20.0%	(166 070)	25.4%	(136 188)	20.8%	(209 906)	32.0%	(642 674)	98.0%	(177 757)	95.2%	18.1%			
Finance charges	(45 162)	(44 480)	(1 277)	2.8%	(14 306)	31.7%	(3 905)	8.8%	(23 958)	53.9%	(43 447)	97.7%	(23 523)	94.4%	1.9%			
Transfers and grants	(41 370)	(41 668)	(10 304)	24.9%	(10 817)	26.1%	(10 547)	25.3%	(42 200)	101.3%	(9 746)	98.8%	(9 746)	98.8%	8.1%			
Net Cash from/(used) Operating Activities	77 880	124 625	69 012	88.6%	22 269	28.6%	68 357	54.9%	(27 024)	(21.7%)	132 614	106.4%	(19 262)	78.8%	40.3%			
Cash Flow from Investing Activities																		
Receipts	(3 678)	(3 761)	(1 426)	38.8%	(1 334)	36.5%	(1 958)	52.1%	(1 451)	38.6%	(6 169)	164.0%	(456)	(140 091)	218.4%			
Proceeds on disposal of PPE	2 134	2 051	-	-	-	-	-	-	-	-	-	-	946	13.8%	(100.0%)			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	15	15	0	1.9%	7	43.5%	0	2.0%	7	49.6%	15	97.1%	8	124.9%	(11.8%)			
Decrease (increase) in non-current investments	(5 827)	(5 827)	(1 426)	24.5%	(1 341)	23.0%	(1 958)	33.6%	(1 458)	25.0%	(6 184)	106.1%	(1 413)	112.2%	3.2%			
Payments	(97 721)	(122 785)	(8 576)	8.8%	(28 760)	29.4%	(25 032)	20.4%	(45 938)	37.4%	(108 306)	88.2%	(53 675)	95.0%	(14.4%)			
Capital assets	(97 721)	(122 785)	(8 576)	8.8%	(28 760)	29.4%	(25 032)	20.4%	(45 938)	37.4%	(108 306)	88.2%	(53 675)	95.0%	(14.4%)			
Net Cash from/(used) Investing Activities	(101 399)	(126 546)	(10 002)	9.9%	(30 095)	29.7%	(26 990)	21.3%	(47 388)	37.4%	(114 475)	90.5%	(54 131)	100.8%	(12.5%)			
Cash Flow from Financing Activities																		
Receipts	48 224	49 244	2 305	4.8%	643	1.3%	40 658	82.6%	551	1.1%	44 157	89.7%	(706)	95.9%	(178.1%)			
Short term loans	5 520	6 541	-	-	-	-	165	2.5%	-	-	165	2.5%	-	-	(1 039)	(100.0%)		
Borrowing long term/financing	40 000	40 000	-	-	-	-	40 000	100.0%	-	-	40 000	100.0%	-	-	-	100.0%		
Increase (decrease) in consumer deposits	2 703	2 703	2 305	85.3%	643	23.8%	493	18.2%	551	20.4%	3 992	147.7%	334	76.5%	65.1%			
Payments	(21 061)	(21 061)	(1 657)	7.9%	(8 301)	39.4%	(1 772)	8.4%	(8 139)	41.5%	(20 468)	97.2%	(7 402)	91.4%	18.1%			
Repayment of borrowing	(21 061)	(21 061)	(1 657)	7.9%	(8 301)	39.4%	(1 772)	8.4%	(8 139)	41.5%	(20 468)	97.2%	(7 402)	91.4%	18.1%			
Net Cash from/(Used) Financing Activities	27 163	28 183	648	2.4%	(7 657)	(28.2%)	38 886	138.0%	(8 187)	(29.1%)	23 689	84.1%	(8 107)	98.8%	1.0%			
Net Increase/(Decrease) in cash held	3 644	26 262	59 658	1 637.2%	(15 483)	(424.9%)	80 253	305.6%	(82 600)	(314.5%)	41 828	159.3%	(81 500)	(8 117.6%)	1.3%			
Cash/cash equivalents at the year begin:	84 406	63 158	63 158	74.8%	122 817	145.5%	107 333	169.9%	187 586	297.0%	63 158	100.0%	144 643	100.0%	29.7%			
Cash/cash equivalents at the year end:	88 050	89 421	122 817	139.5%	107 333	121.9%	187 586	209.8%	104 987	117.4%	104 987	117.4%	63 143	74.8%	66.3%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 071	68.3%	371	2.8%	223	1.7%	3 620	27.2%	13 285	19.0%	377	2.8%	4 124	31.0%
Trade and Other Receivables from Exchange Transactions - Electricity	10 922	77.2%	245	1.7%	149	1.1%	2 827	20.0%	14 144	20.3%	112	8%	1 228	8.0%
Receivables from Non-exchange Transactions - Property Rates	12 630	76.9%	360	2.2%	223	1.4%	3 217	19.6%	16 429	23.5%	345	2.1%	3 779	23.0%
Receivables from Exchange Transactions - Waste Water Management	5 279	66.6%	181	2.3%	119	1.5%	2 350	29.6%	7 929	11.4%	252	3.2%	2 760	34.0%
Receivables from Exchange Transactions - Waste Management	4 284	68.7%	134	2.2%	90	1.4%	1 725	27.7%	6 233	8.9%	139	2.2%	1 522	24.0%
Receivables from Exchange Transactions - Property Rental Debtors	151	59.8%	63	16.6%	9	2.4%	156	41.1%	380	5.6%	20	5.1%	214	56.0%
Interest on Arrear Debtor Accounts	54	1.1%	30	.6%	30	.6%	4 565	97.6%	4 678	6.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 954	43.8%	250	3.7%	283	4.2%	3 257	48.3%	6 743	9.7%	250	3.7%	2 733	40.0%
Total By Income Source	45 343	64.9%	1 634	2.3%	1 127	1.6%	21 717	31.1%	69 821	100.0%	1 494	2.1%	16 359	23.0%
Debtors Age Analysis By Customer Group														
Organs of State	635	51.7%	53	4.8%	11	1.0%	402	36.5%	1 101	16.6%	-	-	-	-
Commercial	6 110	86.3%	131	1.9%	34	.5%	804	11.4%	7 079	10.1%	57	.8%	624	8.0%
Households	38 970	63.3%	1 439	2.3%	1 074	1.7%	20 114	32.7%	61 597	88.2%	1 437	2.3%	15 735	25.0%
Other	(371)	(853.9%)	11	24.5%	8	17.7%	397	91.7%	44	1%	-	-	-	-
Total By Customer Group	45 343	64.9%	1 634	2.3%	1 127	1.6%	21 717	31.1%	69 821	100.0%	1 494	2.1%	16 359	23.0%

Contact Details

Municipal Manager	Mr Coenie Groenewald	028 313 8003
Financial Manager	Mrs Sante Reyneke-Naudé	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																
Operating Revenue	218 845	230 104	82 889	37.9%	40 360	18.4%	64 298	27.9%	38 466	16.7%	226 012	98.2%	33 665	94.7%	14.3%	
Property rates	42 304	42 783	42 700	100.9%	84	2%	(321)	(8%)	112	.3%	42 574	99.5%	411	100.6%	(72.7%)	
Property rates - penalties and collection charges																
Service charges - electricity revenue	74 134	77 330	19 043	25.7%	18 312	24.7%	19 068	24.7%	18 444	23.9%	74 866	96.8%	17 548	99.5%	5.1%	
Service charges - water revenue	20 238	20 238	4 233	20.9%	4 875	24.1%	6 103	30.2%	5 119	25.3%	20 330	100.5%	4 118	95.5%	24.3%	
Service charges - sanitation revenue	8 446	8 446	2 146	25.4%	2 243	26.6%	2 314	27.4%	2 231	26.4%	8 935	105.8%	1 907	102.7%	17.0%	
Service charges - refuse revenue	12 912	12 912	3 209	24.9%	3 231	25.0%	3 236	25.1%	3 240	25.1%	12 915	100.0%	2 670	102.7%	21.3%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	5 287	5 292	1 637	31.0%	1 935	36.6%	1 649	31.1%	764	14.4%	5 984	113.1%	656	88.2%	16.4%	
Licences and permits	1 666	1 741	349	20.9%	458	27.5%	586	33.7%	455	26.1%	1 849	106.2%	621	114.5%	(26.7%)	
Agency services	1 306	1 306	209	16.0%	226	17.3%	573	43.9%	250	19.1%	1 257	96.2%	268	87.3%	(6.9%)	
Transfers recognised - operational	47 665	52 594	7 942	16.7%	7 619	16.0%	27 443	52.2%	8 475	16.1%	51 480	97.9%	3 978	84.5%	113.0%	
Other own revenue	2 366	4 061	793	33.5%	685	26.9%	2 947	72.6%	(1 519)	(37.4%)	2 906	71.5%	893	89.7%	(270.0%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	226 480	245 489	51 581	22.8%	52 940	23.4%	67 645	27.5%	63 620	25.9%	235 786	96.0%	61 769	89.5%	3.0%	
Employee related costs	78 871	75 997	18 256	23.1%	22 327	26.3%	16 141	21.2%	18 236	24.0%	74 942	98.6%	16 559	91.8%	10.1%	
Remuneration of councillors	3 511	3 511	819	23.3%	846	24.1%	771	21.9%	987	26.1%	3 423	97.5%	822	98.5%	20.1%	
Debt impairment	1 095	3 160	620	56.6%	413	37.8%	827	26.2%	620	19.6%	2 480	78.5%	-	(100.0%)	-	
Depreciation and asset impairment	6 945	8 427	2 061	29.7%	1 374	19.8%	2 746	32.6%	2 029	24.2%	8 223	97.4%	6 427	92.0%	(68.3%)	
Finance charges	1 242	4 746	-	-	42	3.4%	-	-	4 668	98.4%	4 710	99.2%	47	8.3%	9 244.4%	
Bulk purchases	59 397	60 311	18 702	31.5%	12 781	21.5%	12 977	21.5%	13 851	23.0%	58 311	96.7%	13 995	100.9%	(1.0%)	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	1 430	1 285	538	37.6%	734	51.3%	(350)	(27.2%)	353	27.5%	1 275	99.2%	554	243.4%	(36.3%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	73 989	88 252	10 583	14.3%	14 422	19.5%	34 531	39.1%	22 865	25.9%	82 402	93.4%	23 366	79.8%	(2.1%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(7 635)	(15 585)	31 307		(12 580)		(3 347)		(25 154)		(9 774)		(28 104)			
Transfers recognised - capital	11 071	14 352	1 688	15.3%	2 344	21.2%	4 947	34.5%	2 527	17.6%	11 506	80.2%	(1 331)	91.7%	(289.9%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	3 436	(1 233)	32 996		(10 236)		1 600		(22 627)		1 732		(29 435)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	3 436	(1 233)	32 996		(10 236)		1 600		(22 627)		1 732		(29 435)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 436	(1 233)	32 996		(10 236)		1 600		(22 627)		1 732		(29 435)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 436	(1 233)	32 996		(10 236)		1 600		(22 627)		1 732		(29 435)			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	224 094	231 719	66 503	29.7%	71 030	31.7%	61 586	26.6%	37 228	16.1%	236 348	102.0%	30 602	90.1%	21.7%	
Property rates, penalties and collection charges	40 803	40 906	15 322	37.6%	14 328	40.0%	6 488	15.9%	5 381	13.2%	43 519	106.4%	5 418	81.6%	(7%)	
Service charges	111 624	113 710	28 306	25.4%	26 987	24.2%	30 702	27.0%	26 143	23.0%	112 138	98.6%	24 518	92.2%	6.6%	
Other revenue	10 542	13 027	2 682	25.4%	3 345	31.7%	5 948	45.7%	4 698	36.1%	16 674	128.0%	(2 920)	77.5%	(260.6%)	
Government - operating	47 665	48 648	18 258	38.3%	17 384	36.5%	14 552	29.9%	(1 943)	(4.0%)	48 251	99.2%	927	96.0%	(309.6%)	
Government - capital	11 071	12 921	1 375	12.4%	6 288	56.8%	3 158	24.4%	2 100	16.3%	12 921	100.0%	1 646	79.8%	27.6%	
Interest	2 390	2 506	560	23.4%	696	29.1%	738	29.5%	850	33.9%	2 845	113.5%	1 018	132.8%	(16.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(213 924)	(225 715)	(54 277)	25.4%	(67 447)	31.5%	(46 842)	20.8%	(55 424)	24.6%	(223 990)	99.2%	(53 645)	89.0%	3.3%	
Suppliers and employees	(212 682)	(225 601)	(54 277)	25.5%	(67 447)	31.7%	(46 842)	20.8%	(55 345)	24.5%	(223 912)	99.3%	(53 576)	89.5%	3.3%	
Finance charges	(1 242)	(114)	-	-	-	-	-	-	(78)	68.7%	(78)	68.7%	(69)	5.8%	13.3%	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	10 170	6 004	12 226	120.2%	3 582	35.2%	14 744	245.6%	(18 195)	(303.1%)	12 357	205.8%	(23 043)	102.2%	(21.0%)	
Cash Flow from Investing Activities																
Receipts	6	7	5	77.7%	12	178.0%	7	101.9%	18	277.8%	41	632.6%	(20)	(241.3%)	(189.5%)	
Proceeds from disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	6	7	5	77.7%	12	178.0%	7	101.9%	18	277.8%	41	632.6%	1	95.1%	2 658.6%	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(21)	-	(100.0%)	
Payments	(14 701)	(19 636)	(1 955)	13.3%	(3 132)	21.3%	(5 754)	29.3%	(6 744)	34.3%	(17 584)	89.5%	(8 408)	113.2%	(19.8%)	
Capital assets	(14 701)	(19 636)	(1 955)	13.3%	(3 132)	21.3%	(5 754)	29.3%	(6 744)	34.3%	(17 584)	89.5%	(8 408)	113.2%	(19.8%)	
Net Cash from/(used) Investing Activities	(14 695)	(19 630)	(1 950)	13.3%	(3 120)	21.2%	(5 747)	29.3%	(6 726)	34.3%	(17 543)	89.4%	(8 428)	113.3%	(20.2%)	
Cash Flow from Financing Activities																
Receipts	213	255	75	35.3%	19	8.9%	37	14.6%	70	27.6%	202	79.1%	75	114.8%	(5.6%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (long term) in consumer deposits	213	255	75	35.3%	19	8.9%	37	14.6%	70	27.6%	202	79.1%	75	114.8%	(5.6%)	
Payments	(311)	(325)	-	-	(77)	24.8%	-	-	(83)	25.7%	(160)	49.4%	(69)	26.7%	20.8%	
Repayment of borrowing	(311)	(325)	-	-	(77)	24.8%	-	-	(83)	25.7%	(160)	49.4%	(69)	26.7%	20.8%	
Net Cash from/(Used) Financing Activities	(96)	(76)	75	(76.2%)	(56)	59.0%	37	(53.3%)	(13)	18.5%	41	(59.0%)	6	(57.8%)	(330.3%)	
Net Increase/(Decrease) in cash held	(4 623)	(13 696)	10 351	(223.9%)	404	(8.7%)	9 035	(66.0%)	(24 934)	182.0%	(5 144)	37.6%	(31 466)	143.7%	(20.8%)	
Cash/cash equivalents at the year begin:	18 066	21 407	21 407	118.5%	31 758	175.8%	32 163	150.2%	41 197	192.4%	21 407	100.0%	44 063	89.3%	(6.5%)	
Cash/cash equivalents at the year end:	13 443	7 711	31 758	236.2%	32 163	239.3%	41 197	534.3%	16 263	210.9%	16 263	210.9%	12 593	69.7%	29.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	2 159	50.2%	247	5.7%	207	4.8%	1 691	39.3%	4 304	20.2%	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	6 436	86.1%	149	2.0%	75	1.0%	812	10.9%	7 472	35.0%	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2 069	45.0%	125	2.7%	93	2.0%	2 313	50.3%	4 600	21.6%	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	673	47.8%	71	5.1%	54	3.8%	610	43.3%	1 408	6.6%	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 023	54.0%	83	4.4%	58	3.1%	730	38.5%	1 894	8.9%	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	5	95.7%	0	0.5%	0	0.4%	0	3.3%	5	-	-	-	-	-	
Interest on Arrear Debtor Accounts	9	1.3%	5	.7%	7	1.0%	695	96.9%	717	3.4%	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	(582)	(61.7%)	327	34.6%	103	10.9%	944	4.4%	3 978	421.3%	-	-	-	-	
Total By Income Source	11 793	55.3%	1 007	4.7%	596	2.8%	7 946	37.2%	21 343	100.0%	3 978	18.6%	-	-	
Debtors Age Analysis By Customer Group															
Organs of State	(199)	(36.8%)	41	7.6%	43	8.0%	656	121.2%	541	2.5%	-	-	-	-	
Commercial	2 466	82.7%	205	6.9%	20	.7%	292	9.8%	2 983	14.0%	-	-	-	-	
Households	9 544	53.8%	758	4.3%	531	3.0%	6 913	39.0%	17 746	83.1%	-	-	-	-	
Other	(17)	(23.8%)	3	4.2%	1	2.0%	86	117.6%	73	3%	3 978	5 467.1%	-	-	
Total By Customer Group	11 793	55.3%	1 007	4.7%	596	2.8%	7 946	37.2%	21 343	100.0%	3 978	18.6%	-	-	

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	185 216	207 813	62 768	33.9%	50 462	27.2%	31 229	15.0%	39 312	18.9%	183 770	88.4%	41 272	89.7%		(4.8%)	
Property rates	30 262	30 262	27 113	89.6%	(606)	(2.0%)	(161)	(5%)	(186)	(6%)	26 160	86.4%	(232)	96.3%		(19.9%)	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	63 423	57 621	14 271	22.5%	12 468	19.7%	12 624	21.9%	16 778	29.1%	56 141	97.4%	12 204	90.8%		37.5%	
Service charges - water revenue	10 985	10 152	2 589	23.6%	2 470	22.5%	3 023	29.8%	2 885	28.4%	10 967	108.0%	2 123	88.0%		35.9%	
Service charges - sanitation revenue	13 812	12 821	3 227	23.4%	2 930	21.2%	2 894	22.6%	3 100	24.2%	12 151	94.8%	2 804	90.3%		10.5%	
Service charges - refuse revenue	7 621	7 617	2 073	27.2%	1 836	24.1%	1 805	23.7%	1 952	25.6%	7 666	100.6%	1 582	91.0%		23.4%	
Service charges - other	10	20	1	7.9%	5	54.6%	11	55.1%	3	14.8%	20	101.1%	(3)			(211.6%)	
Rental of facilities and equipment	912	1 039	300	32.9%	323	35.4%	308	29.6%	266	25.6%	1 197	115.2%	382	118.8%		(30.3%)	
Interest earned - external investments	450	850	201	44.6%	228	50.7%	262	33.1%	830	97.6%	1 540	181.2%	309	163.3%		162.8%	
Interest earned - outstanding debtors	1 300	1 100	19	1.5%	97	7.5%	489	44.4%	331	30.1%	936	85.1%	182	50.5%		81.5%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 269	19 864	1 295	39.6%	1 377	42.1%	1 517	7.6%	1 291	6.5%	5 479	27.6%	1 108	108.4%		16.5%	
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(109.0%)	
Agency services	2 185	2 582	815	37.3%	801	36.7%	205	7.9%	408	15.8%	2 229	86.3%	2 216	139.5%		(82.1%)	
Transfers recognised - operational	49 964	61 638	10 527	21.1%	27 454	54.9%	7 884	12.8%	10 408	17.2%	56 474	91.6%	17 924	79.1%		(40.9%)	
Other own revenue	1 024	1 141	338	33.0%	322	31.5%	345	30.2%	624	54.7%	1 629	142.8%	2 060	290.4%		(69.7%)	
Gains on disposal of PPE	-	-	1 105	-	-	-	-	-	-	-	423	38.3%	1 179	106.8%		(100.0%)	
Operating Expenditure	195 679	221 189	38 400	19.6%	54 075	27.6%	31 960	14.4%	48 372	21.9%	172 807	78.1%	53 743	83.0%	(10.0%)		
Employee related costs	66 828	63 849	13 495	20.2%	15 300	22.9%	13 550	21.2%	13 498	21.1%	55 849	87.5%	13 514	89.9%		(1%)	
Remuneration of councillors	3 526	3 526	825	23.4%	776	22.0%	796	22.6%	1 003	28.4%	3 400	96.4%	1 219	97.8%		(17.7%)	
Debt impairment	2 765	17 265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 944	8 874	2 144	24.0%	2 144	24.0%	-	-	2 658	32.2%	7 145	80.5%	1 500	100.0%		90.5%	
Finance charges	6 136	5 663	1 376	22.4%	535	8.7%	-	-	1 853	32.7%	3 764	66.5%	531	58.2%		236.5%	
Bulk purchases	41 848	41 848	10 297	24.6%	8 995	21.5%	8 501	20.3%	8 786	21.0%	36 579	87.4%	11 686	91.8%		(24.8%)	
Other Materials	1 519	1 462	111	7.3%	143	9.4%	201	20.6%	224	15.3%	779	53.3%	466	93.0%		(50.0%)	
Contracted services	-	-	177	-	-	-	(177)	-	-	-	-	-	-	-	(66.0%)	(100.0%)	
Transfers and grants	1 690	1 390	180	10.7%	443	26.3%	263	18.9%	333	23.9%	1 218	87.6%	353	95.0%		(6.7%)	
Other expenditure	62 424	77 313	9 796	15.7%	25 733	41.2%	8 726	11.3%	19 619	25.6%	64 073	82.9%	25 115	77.7%		(21.1%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 463)	(13 376)	24 368	(3 612)	(731)	(9 061)	(9 061)	(10 963)	(12 470)	(12 470)	(12 470)	(12 470)	(12 470)	(12 470)	(12 470)	(12 470)	(12 470)
Transfers recognised - capital	11 016	28 276	4 628	42.0%	8 622	78.3%	(1 338)	(4.7%)	3 712	13.1%	15 624	55.3%	14 061	81.3%		(73.6%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	553	14 900	28 996	5 010	(2 069)	(5 349)	(5 349)	26 588	15 591	15 591	15 591	15 591	15 591	15 591	15 591	15 591	15 591
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	553	14 900	28 996	5 010	(2 069)	(5 349)	(5 349)	26 588	15 591	15 591	15 591	15 591	15 591	15 591	15 591	15 591	15 591
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	553	14 900	28 996	5 010	(2 069)	(5 349)	(5 349)	26 588	15 591	15 591	15 591	15 591	15 591	15 591	15 591	15 591	15 591
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	553	14 900	28 996	5 010	(2 069)	(5 349)	(5 349)	26 588	15 591	15 591	15 591	15 591	15 591	15 591	15 591	15 591	15 591

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	18 762	34 973	4 692	25.0%	6 627	35.3%	2 015	5.8%	5 399	15.4%	18 732	53.6%	13 968	67.3%		(61.3%)	
National Government	10 418	23 534	4 692	45.0%	6 359	61.0%	748	3.2%	4 616	19.6%	16 415	69.8%	13 596	70.3%		(66.0%)	
Provincial Government	598	4 843	-	-	251	42.1%	19	4%	300	6.2%	571	11.8%	-	-		(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 016	28 377	4 692	42.6%	6 611	60.0%	767	2.7%	4 917	17.3%	16 986	59.9%	13 596	68.7%		(63.8%)	
Borrowing	7 746	6 595	-	-	16	2%	1 248	18.9%	483	7.3%	1 747	26.5%	-	-		(100.0%)	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 762	34 973	4 692	25.0%	6 627	35.3%	2 015	5.8%	5 399	15.4%	18 732	53.6%	13 9				

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																		
Receipts	191 016	218 115	56 223	29.4%	62 638	32.8%	67 981	31.2%	33 409	15.3%	220 251	101.0%	48 885	97.6%	(31.7%)			
Property, rates, penalties and collection charges	30 262	29 657	7 140	23.6%	6 059	20.0%	6 311	21.3%	5 544	18.7%	25 055	84.5%	5 161	70.6%	7.4%			
Service charges	90 634	86 467	21 611	23.8%	21 643	23.9%	21 696	25.1%	21 892	25.3%	86 862	100.5%	19 848	91.2%	10.3%			
Other revenue	7 389	10 126	18 983	256.9%	26 683	361.1%	8 489	83.8%	2 533	25.0%	56 689	559.8%	23 571	139.2%	(89.3%)			
Government - operating	49 964	61 538	8 288	16.6%	8 005	16.0%	24 153	39.2%	2 610	4.2%	43 056	70.0%	-	9.2%	(100.0%)			
Government - capital	11 016	28 376	-	-	-	-	6 868	24.2%	-	-	6 868	24.2%	-	6.0%	-			
Interest	1 750	1 950	201	11.5%	228	13.1%	463	23.8%	830	42.6%	1 722	88.3%	305	39.8%	172.0%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(180 491)	(189 701)	(36 138)	20.0%	(58 001)	32.1%	(49 251)	26.0%	(49 923)	26.3%	(193 313)	101.9%	(72 883)	116.5%	(31.5%)			
Suppliers and employees	(172 665)	(183 811)	(35 958)	20.8%	(57 023)	33.0%	(48 989)	26.7%	(49 092)	26.7%	(191 062)	103.9%	(72 530)	121.3%	(32.3%)			
Finance charges	(6 136)	(4 500)	-	-	(535)	8.7%	-	-	(499)	11.1%	(1 034)	23.0%	-	-	(100.0%)			
Transfers and grants	(1 690)	(1 390)	(180)	10.7%	(443)	26.2%	(263)	18.9%	(333)	23.9%	(1 218)	87.6%	(353)	95.0%	(5.7%)			
Net Cash from/(used) Operating Activities	10 525	28 414	20 085	190.6%	4 637	44.1%	18 730	65.9%	(16 514)	(58.1%)	26 938	94.8%	(23 997)	(2.2%)	(31.2%)			
Cash Flow from Investing Activities																		
Receipts	72	1 155	-	-	8 000	11 111.1%	14 000	1 212.3%	-	-	22 000	1 905.0%	-	-	-			
Proceeds from disposal of PPE	-	1 106	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	8 000	-	14 000	-	-	-	22 000	-	-	-	-			
Payments	(18 762)	(34 973)	(4 699)	25.0%	(6 627)	35.3%	(2 008)	5.7%	(5 398)	15.4%	(18 732)	53.6%	(4 852)	20.2%	11.3%			
Capital assets	(18 762)	(34 973)	(4 699)	25.0%	(6 627)	35.3%	(2 008)	5.7%	(5 398)	15.4%	(18 732)	53.6%	(4 852)	20.2%	11.3%			
Net Cash from/(used) Investing Activities	(18 690)	(33 818)	(4 699)	25.1%	1 373	(7.3%)	11 992	(35.5%)	(5 398)	16.0%	3 268	(9.7%)	(4 852)	20.3%	11.3%			
Cash Flow from Financing Activities																		
Receipts	7 806	6 696	120	1.5%	66	.9%	42	.6%	88	1.3%	317	4.7%	74	381.8%	18.1%			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	7 746	6 596	-	-	-	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	60	100	120	200.4%	66	110.8%	42	42.2%	88	87.8%	317	316.7%	74	381.8%	18.1%			
Payments	(2 116)	(1 845)	-	-	-	-	-	-	(1 875)	101.6%	(1 875)	101.6%	-	-	(100.0%)			
Repayment of borrowing	(2 116)	(1 845)	-	-	-	-	-	-	(1 875)	101.6%	(1 875)	101.6%	-	-	(100.0%)			
Net Cash from/(used) Financing Activities	5 688	4 851	120	2.1%	66	1.2%	42	.9%	(1 875)	(36.8%)	(1 558)	(32.1%)	74	(11.8%)	(2 502.2%)			
Net Increase/(Decrease) in cash held	(2 476)	(553)	15 507	(626.2%)	6 076	(245.4%)	30 763	(5 562.7%)	(23 699)	4 285.4%	28 647	(5 180.1%)	(28 775)	(295.3%)	(17.6%)			
Cash/cash equivalents at the year begin:	7 222	1 927	1 927	26.7%	17 434	241.4%	23 510	122.0%	54 273	2 817.0%	1 927	100.0%	27 295	100.0%	98.8%			
Cash/cash equivalents at the year end:	4 745	1 374	17 434	367.4%	23 510	495.4%	54 273	3951.2%	30 574	2 225.9%	30 574	2 225.9%	(1 480)	(20.5%)	(2 166.4%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	2 627	25.9%	249	2.5%	375	3.7%	6 884	67.9%	10 134	29.5%	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	3 830	55.3%	140	2.0%	176	2.5%	2 780	40.1%	6 925	20.2%	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 286	27.0%	200	4.2%	202	4.2%	3 078	64.6%	4 765	13.9%	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 264	23.3%	197	3.6%	216	4.0%	3 755	69.1%	5 432	15.8%	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	812	23.6%	120	3.5%	133	3.9%	2 375	69.0%	3 439	10.0%	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	22	12.0%	5	2.5%	6	3.2%	150	82.3%	182	5.5%	-	-	-	-	
Interest on Arrear Debtor Accounts	85	2.9%	26	.9%	55	1.9%	2 736	94.3%	2 902	8.5%	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	(1 172)	(216.1%)	62	11.5%	60	11.0%	1 593	293.6%	543	1.6%	-	-	-	-	
Total By Income Source	8 753	25.5%	997	2.9%	1 222	3.6%	23 350	68.0%	34 322	100.0%	-	-	-	-	
Debtors Age Analysis By Customer Group															
Organs of State	232	10.1%	76	3.3%	161	7.0%	1 826	79.6%	2 296	6.7%	-	-	-	-	
Commercial	2 755	57.4%	140	2.9%	141	2.9%	1 765	36.8%	4 801	14.0%	-	-	-	-	
Households	5 245	20.5%	672	2.6%	851	3.3%	18 810	73.5%	25 578	74.5%	-	-	-	-	
Other	521	31.6%	109	6.6%	68	4.1%	949	57.6%	1 647	4.8%	-	-	-	-	
Total By Customer Group	8 753	25.5%	997	2.9%	1 222	3.6%	23 350	68.0%	34 322	100.0%	-	-	-	-	

Contact Details

Municipal Manager	Mr C M Africa	028 514 8500
Financial Manager	Mr H B Schiebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15													2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
	(000)	(000)	(000)	(%)	(000)	(%)	(000)	(%)	(000)	(%)	(000)	(%)	(000)	(%)	
Operating Revenue and Expenditure															
Operating Revenue															
Property rates	113 921	125 180	46 864	41.1%	32 831	28.8%	30 636	24.5%	15 871	12.7%	126 202	100.8%	15 422	96.5%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - office	648	648	375	57.8%	100	15.4%	117	18.0%	44	6.7%	635	97.9%	82	99.0%	
Rental of facilities and equipment	11 162	11 324	8 618	71.2%	1 326	11.9%	998	8.8%	496	4.4%	11 439	101.0%	454	100.9%	
Interest earned - external investments	500	1 000	393	78.7%	392	78.3%	400	40.0%	465	46.5%	1 650	165.0%	340	99.3%	
Interest earned - outstanding debts	4	4	1	16.2%	1	24.3%	1	26.5%	1	36.4%	4	103.5%	1	116.6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	49	49	23	46.2%	19	38.4%	34	68.6%	41	84.2%	116	237.5%	42	169.1%	
Agency services	4 873	4 611	24	.5%	769	15.8%	2 712	58.8%	1 294	28.1%	4 799	104.1%	949	100.0%	
Transfers recognised - operational	95 423	106 050	37 337	39.1%	28 456	29.8%	27 490	25.9%	13 248	12.5%	106 531	100.5%	14 337	95.2%	
Other own revenue	412	797	93	22.6%	1 736	421.1%	(1 143)	(143.5%)	(203)	(25.5%)	482	60.5%	(1 221)	(164.5%)	
Gains on disposal of PPE	850	697	-	-	-	-	-	-	-	-	-	-	438	(100.0%)	
Operating Expenditure	116 966	127 921	26 112	22.3%	41 779	35.7%	27 235	21.3%	32 142	25.1%	127 268	99.5%	19 790	94.2%	
Employee related costs	63 417	63 382	13 585	21.4%	18 827	29.7%	17 155	27.1%	16 715	26.4%	66 282	104.6%	13 572	100.0%	
Remuneration of councillors	5 036	5 078	1 188	23.6%	1 220	24.2%	1 163	22.9%	1 423	28.0%	4 995	98.6%	1 771	97.7%	
Data impairment	-	-	-	-	-	-	-	-	-	-	-	-	330	(100.0%)	
Depreciation and asset impairment	1 997	1 952	-	-	977	48.9%	487	24.9%	468	25.0%	1 952	100.0%	335	89.1%	
Finance charges	141	145	15	10.8%	73	51.7%	12	8.3%	50	34.5%	150	103.4%	97	27.6%	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	25	-	34	-	41	-	439	-	538	-	34	118.0%	
Transfers and grants	-	-	150	-	-	-	-	-	5	3.3%	5	3.3%	-	(100.0%)	
Other expenditure	46 376	57 214	11 298	24.4%	20 647	44.5%	8 377	14.6%	13 023	22.8%	53 346	93.2%	3 451	89.3%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(3 045)	(2 741)	20 752		(8 948)		3 402		(16 272)		(1 066)		(4 368)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(3 045)	(2 741)	20 752		(8 948)		3 402		(16 272)		(1 066)		(4 368)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(3 045)	(2 741)	20 752		(8 948)		3 402		(16 272)		(1 066)		(4 368)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(3 045)	(2 741)	20 752		(8 948)		3 402		(16 272)		(1 066)		(4 368)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(3 045)	(2 741)	20 752		(8 948)		3 402		(16 272)		(1 066)		(4 368)		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Cash Flow from Operating Activities																
Receipts	112 590	125 068	44 013	39.1%	31 852	28.3%	29 277	23.4%	17 180	13.7%	122 322	97.8%	25 660	102.7%	(33.0%)	
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	648	648	369	57.0%	139	21.5%	133	20.6%	527	81.3%	1 169	180.3%	109	100.2%	384.9%	
Other revenue	16 475	17 476	3 203	19.4%	5 524	33.5%	4 838	27.7%	2 210	12.6%	15 776	90.3%	3 198	99.6%	(30.9%)	
Government - operating	94 963	105 940	40 047	42.2%	25 795	27.2%	23 905	22.6%	13 976	13.2%	103 723	97.9%	22 013	103.2%	(36.5%)	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	504	1 004	394	78.1%	393	77.9%	401	40.0%	467	46.5%	1 655	164.8%	341	99.3%	37.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(106 635)	(121 600)	(27 352)	25.6%	(34 992)	32.8%	(27 692)	22.8%	(32 319)	26.6%	(122 355)	100.6%	(20 433)	93.9%	58.2%	
Suppliers and employees	(106 495)	(121 304)	(27 337)	25.7%	(34 920)	32.8%	(27 680)	22.8%	(32 264)	26.6%	(122 200)	100.7%	(20 336)	93.9%	58.7%	
Finance charges	(141)	(145)	(15)	10.9%	(73)	51.7%	(12)	8.3%	(50)	34.2%	(150)	103.1%	(97)	100.1%	(48.6%)	
Transfers and grants	-	(150)	-	-	-	-	-	-	(5)	3.3%	(5)	3.3%	-	-	(10.0%)	
Net Cash from/(used) Operating Activities	5 955	3 469	16 661	279.8%	(3 140)	(52.7%)	1 585	45.7%	(15 139)	(436.4%)	(33)	(1.0%)	5 227	(50.7%)	(389.6%)	
Cash Flow from Investing Activities																
Receipts	-	697	-	-	-	-	-	-	-	-	-	-	295	121.0%	(100.0%)	
Proceeds on disposal of PPE	-	697	-	-	-	-	-	-	-	-	-	-	295	121.0%	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(767)	(1 639)	(47)	6.1%	(115)	14.9%	(850)	51.8%	(636)	38.8%	(1 647)	100.5%	(1 170)	67.4%	(45.6%)	
Capital assets	(767)	(1 639)	(47)	6.1%	(115)	14.9%	(850)	51.8%	(636)	38.8%	(1 647)	100.5%	(1 170)	67.4%	(45.6%)	
Net Cash from/(used) Investing Activities	(767)	(942)	(47)	6.1%	(115)	14.9%	(850)	90.2%	(636)	67.5%	(1 647)	174.9%	(875)	13.4%	(27.3%)	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(786)	(831)	(22)	2.8%	(412)	52.4%	(52)	6.3%	(610)	73.5%	(1 096)	132.0%	(610)	125.8%	.1%	
Repayment of borrowing	(786)	(831)	(22)	2.8%	(412)	52.4%	(52)	6.3%	(610)	73.5%	(1 096)	132.0%	(610)	125.8%	.1%	
Net Cash from/(Used) Financing Activities	(786)	(831)	(22)	2.8%	(412)	52.4%	(52)	6.3%	(610)	73.5%	(1 096)	132.0%	(610)	125.8%	.1%	
Net Increase/(Decrease) in cash held	4 402	1 697	16 592	376.9%	(3 667)	(83.3%)	684	40.3%	(16 385)	(965.7%)	(2 776)	(163.6%)	3 742	(24.1%)	(537.9%)	
Cash/cash equivalents at the year begin:	-	2 858	14 710	-	31 302	-	-	27 635	966.8%	28 319	990.7%	14 710	514.6%	10 968	100.0%	158.2%
Cash/cash equivalents at the year end:	4 402	4 555	31 302	711.1%	27 635	627.8%	28 319	621.7%	11 933	262.0%	11 933	262.0%	14 710	449.9%	(18.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	45.2%	1	9.7%	1	9.5%	5	35.6%	13	7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24	42.4%	2	3.9%	1	2.3%	30	51.4%	58	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2	45.5%	1	18.2%	1	18.2%	1	18.2%	3	2.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4	39.2%	1	11.3%	1	6.8%	5	42.7%	11	6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	15.7%	18	6.0%	15	4.7%	228	73.6%	310	18.1%	-	-	-	-
Interest on Arrear Debtor Accounts	0	1.5%	0	1.0%	0	1.4%	3	96.1%	4	2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	685	52.1%	121	9.2%	49	3.7%	459	35.0%	1 314	76.8%	-	-	-	-
Total By Income Source	769	45.0%	144	8.4%	68	4.0%	730	42.7%	1 712	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1)	(817.9%)	0	382.1%	-	-	0	535.8%	0	-	-	-	-	-
Commercial	50	66.7%	2	2.7%	2	2.7%	21	27.8%	76	4.4%	-	-	-	-
Households	561	39.5%	114	8.0%	66	4.6%	681	47.9%	1 422	83.1%	-	-	-	-
Other	159	74.0%	28	13.0%	-	-	28	13.0%	214	12.5%	-	-	-	-
Total By Customer Group	769	45.0%	144	8.4%	68	4.0%	730	42.7%	1 712	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9	100.0%	-	-	-	-	-	-	9	100.0%	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	9	100.0%	-	-	-	-	-	-	9	100.0%	-	-

Contact Details

Municipal Manager	Mr D P Beretti	028 425 1157
Financial Manager	Mr Johan Tesselhaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15													2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
														Q4 of 2013/14	
Operating Revenue and Expenditure															Q4 of 2013/14
Operating Revenue	114 096	114 096	30 166	26.4%	16 004	14.0%	16 649	14.6%	15 524	13.6%	78 343	68.7%	15 646	72.4%	(8%)
Property rates	11 763	11 763	13 189	112.1%	(47)	(4%)	(12)	(1%)	(0)	-	13 130	111.6%	(131)	91.1%	(99.6%)
Property rates - penalties and collection charges															
Service charges - electricity revenue	31 710	31 710	7 923	25.0%	8 102	25.6%	9 811	30.9%	7 899	24.9%	33 736	106.4%	7 868	103.5%	4%
Service charges - water revenue	10 456	10 456	2 280	21.8%	2 437	23.3%	3 169	30.3%	3 720	35.6%	11 606	111.0%	2 528	126.9%	47.1%
Service charges - sanitation revenue	6 859	6 859	3 673	53.5%	536	7.8%	436	6.4%	437	6.4%	5 082	74.1%	440	65.8%	(7%)
Service charges - refuse revenue	4 432	4 432	1 380	31.1%	1 235	27.9%	1 124	25.4%	1 101	24.8%	4 841	109.2%	1 121	81.2%	(1.8%)
Service charges - office															
Rental of facilities and equipment	329	329	66	20.2%	57	17.4%	63	19.2%	56	17.1%	243	73.8%	70	68.2%	(19.1%)
Interest earned - external investments	742	742	32	4.3%	324	43.6%	54	7.3%	384	51.8%	794	107.0%	639	156.6%	(39.9%)
Interest earned - outstanding debts	2 164	2 164	1 147	53.0%	1 126	52.0%	1 161	53.7%	1 214	56.1%	4 649	214.8%	790	199.6%	53.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 005	2 005	131	6.5%	56	2.8%	105	5.2%	62	3.1%	354	17.7%	78	35.4%	(20.4%)
Licences and permits	194	194	34	17.6%	36	18.5%	51	26.2%	32	16.5%	153	78.7%	145	427.3%	(77.9%)
Agency services	717	717	103	14.4%	178	24.9%	174	24.2%	152	21.2%	607	84.7%	67	55.9%	126.8%
Transfers recognised - operational	37 405	37 405	-	-	1 786	4.8%	11	-	-	-	1 797	4.8%	1 671	24.8%	(100.0%)
Other own revenue	5 319	5 319	207	3.9%	178	3.3%	159	3.0%	150	2.8%	694	13.1%	149	32.7%	.7%
Gains on disposal of PPE	-	-	-	-	-	-	342	-	316	-	658	-	210	-	50.0%
Operating Expenditure	114 156	114 156	21 440	18.8%	16 364	14.3%	35 929	31.5%	18 309	16.0%	92 041	80.6%	23 229	52.4%	(21.2%)
Employee related costs	40 142	40 142	9 725	24.2%	3 494	8.7%	18 761	46.7%	7 235	18.0%	39 215	97.7%	9 301	98.7%	(22.2%)
Remuneration of councillors	2 621	2 621	745	28.4%	409	15.6%	2 106	80.3%	1 414	53.9%	4 673	178.5%	1 025	138.6%	37.9%
Debt impairment															
Depreciation and asset impairment	8 748	8 748	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 179	1 179	190	16.1%	190	16.1%	273	33.2%	368	31.2%	1 022	86.7%	96	58.7%	283.8%
Bulk purchases	25 901	25 901	6 279	24.2%	7 325	28.3%	7 814	30.2%	3 977	15.4%	25 395	98.0%	7 306	81.5%	(45.6%)
Other Materials	3 372	3 372	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	13	-	1 342	-	1 276	-	651	-	3 283	-	504	-	29.1%
Transfers and grants	-	-	1 190	-	130	-	1 115	-	517	-	2 952	-	1 052	2.0%	(50.9%)
Other expenditure	32 193	32 193	3 298	10.2%	3 473	10.8%	4 583	14.2%	4 146	12.9%	15 501	48.1%	3 943	74.7%	5.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61)	(61)	8 726		(360)		(19 280)		(2 785)		(13 698)		(7 583)		
Transfers recognised - capital	24 927	24 927	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	(5)	-	(9)	-	(12)	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	24 866	24 866	8 726		(360)		(19 282)		(2 794)		(13 710)		(7 583)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 866	24 866	8 726		(360)		(19 282)		(2 794)		(13 710)		(7 583)		
Attributable to minorities															
Surplus/(Deficit) attributable to municipality	24 866	24 866	8 726		(360)		(19 282)		(2 794)		(13 710)		(7 583)		
Share of surplus/(deficit) of associate															
Surplus/(Deficit) for the year	24 866	24 866	8 726		(360)		(19 282)		(2 794)		(13 710)		(7 583)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure														
Source of Finance	25 477	25 477	532	2.1%	5 644	22.2%	3 389	13.3%	6 512	25.6%	16 077	63.1%	14 304	116.1%
National Government	24 627	24 627	532	2.2%	3 287	13.3%	3 389	13.8%	6 511	26.4%	13 719	55.7%	14 068	125.7%
Provincial Government	300	300	-	-	-	-	-	-	-	-	-	-	-	(53.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	2 356	-	-	-	-	2 356	-	-	-	-
Transfers recognised - capital	24 927	24 927	532	2.1%	5 644	22.6%	3 389	13.6%	6 511	26.1%	16 075	64.5%	14 068	111.8%
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	550	550	-	-	-	-	-	-	-	-	-	-	43	5.2%
Public contributions and donations	-	-	-	-	-	-	-	-	2	-	2	-	193	(99.1%)
Capital Expenditure Standard Classification	25 477	25 477	532	2.1%	5 644	22.2%	3 389	13.3%	6 512	25.6%	16 077	63.1%	14 304	116.1%
Governance and Administration	6 258	6 258	-	-	-	-	-	-	2	-	2	-	76	69.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	37.9%
Budget & Treasury Office	525	525	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 733	5 733	-	-	-	-	-	-	2	-	2	-	76	468.9%
Community and Public Safety	-	-	52	-	3 266	-	592	-	624	-	4 534	-	9 482	540.8%
Community & Social Services	-	-	52	-	3 256	-	592	-	-	-	3 899	-	1 529	93.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	393	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Economic and Environmental Services	101	101	-	-	-	-	-	-	3	2.6%	3	2.6%	1 127	86.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	101	101	-	-	-	-	-	-	3	2.6%	3	2.6%	1 127	83.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 118	19 118	480	2.5%	2 378	12.4%	2 797	14.6%	5 884	30.8%	11 539	60.4%	3 619	30.4%
Electricity	9 696	9 696	-	-	-	-	-	-	-	-	-	-	-	-
Water	6 422	6 422	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 000	3 000	480	16.0%	2 378	79.3%	2 797	93.2%	5 884	196.1%	11 539	384.6%	3 619	162.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	62.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
														O4 of 2013/14 to O4 of 2014/15

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																		
Receipts	104 258	104 258	29 366	28.2%	30 684	29.4%	37 024	35.5%	17 715	17.0%	114 789	110.1%	29 079	79.8%	(39.1%)			
Property rates, penalties and collection charges	5 766	5 766	1 382	24.0%	336	5.8%	1 626	28.2%	942	16.3%	4 287	74.3%	1 537	173.6%	(38.7%)			
Service charges	26 204	26 204	13 220	50.5%	13 971	53.3%	16 334	62.3%	15 007	57.3%	58 532	223.4%	13 389	100.0%	12.1%			
Other revenue	7 915	7 915	483	6.1%	467	5.9%	515	6.5%	448	5.7%	1 912	24.2%	979	279.5%	(54.3%)			
Government - operating	37 705	37 705	10 424	27.6%	7 347	19.5%	500	1.3%	-	18.271	48.5%	3 799	50.4%	(100.0%)				
Government - capital	24 627	24 627	2 967	12.0%	7 502	30.5%	17 142	69.6%	-	27 611	112.1%	8 130	24.3%	(100.0%)				
Interest	2 041	2 041	889	43.6%	1 061	52.0%	907	44.4%	1 318	64.6%	4 175	204.6%	1 246	153.6%	5.8%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(104 624)	(104 624)	(28 755)	27.5%	(15 628)	14.9%	(27 495)	26.3%	(20 920)	20.0%	(92 797)	88.7%	(30 625)	89.5%	(31.7%)			
Suppliers and employees	(104 484)	(104 484)	(26 508)	25.4%	(15 105)	14.5%	(26 072)	25.0%	(20 352)	19.5%	(88 036)	84.3%	(22 512)	82.7%	(9.6%)			
Finance charges	(140)	(140)	(423)	302.0%	(492)	350.8%	(274)	195.5%	(454)	323.7%	(1 643)	1 171.9%	(96)	58.7%	373.2%			
Transfers and grants	-	-	(1 823)	-	(31)	-	(1 149)	-	(115)	-	(3 118)	-	(8 017)	-	(98.6%)			
Net Cash from/(used) Operating Activities	(366)	(366)	612	(167.1%)	15 056	(4 118.8%)	9 530	(2 602.6%)	(3 206)	875.5%	21 992	(6 006.1%)	(1 546)	(39.4%)	107.4%			
Cash Flow from Investing Activities																		
Receipts	4 000	4 000	-	-	-	-	-	-	-	-	-	-	(252)	89.3%	(100.0%)			
Proceeds from disposal of PPE	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	(252)	-	(100.0%)			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(25 477)	(25 477)	-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital assets	(25 477)	(25 477)	-	-	-	-	-	-	-	-	-	-	-	-	-			
Net Cash from/(used) Investing Activities	(21 477)	(21 477)	-	-	-	-	-	-	-	-	-	-	(252)	89.3%	(100.0%)			
Cash Flow from Financing Activities																		
Receipts	-	-	(7)	-	-	-	-	-	-	-	-	-	11	-	4	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	(1 305)	(9 865.7%)	(100.8%)		
Borrowing long term/Refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(534)	(534)	(143)	26.8%	-	-	-	-	-	-	-	-	11	-	4	-		
Repayment of borrowing	(534)	(534)	(143)	26.8%	-	-	-	-	-	-	-	-	(143)	-	26.8%	-		
Net Cash from/(Used) Financing Activities	(534)	(534)	(156)	28.1%	-	-	-	-	-	-	-	-	11	(2.0%)	(139)	26.1%	(1 305)	
Net Increase/(Decrease) in cash held	(22 377)	(22 377)	462	(2.1%)	15 056	(67.3%)	9 530	(42.6%)	(3 195)	14.3%	21 853	(97.7%)	(3 103)	246.9%	2.9%			
Cash/cash equivalents at the year begin:	15 024	15 024	1 165	7.8%	1 627	10.8%	16 683	11.0%	26 212	174.5%	1 165	7.8%	(19 540)	92.8%	(234.1%)			
Cash/cash equivalents at the year end:	(7 353)	(7 353)	1 627	(22.1%)	16 683	(22.6%)	26 212	(356.5%)	23 018	(313.1%)	23 018	(313.1%)	(22 643)	318.6%	(201.7%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 759	16.8%	624	3.8%	480	2.9%	12 586	76.5%	16 449	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 640	70.7%	79	2.1%	41	1.1%	974	26.1%	3 734	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 075	8.2%	297	2.3%	269	2.1%	11 429	87.4%	13 069	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	706	5.7%	274	2.2%	267	2.2%	11 041	89.9%	12 288	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	716	5.7%	285	2.3%	274	2.2%	11 374	89.9%	12 650	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	3.7%	2	1.6%	2	1.6%	116	93.1%	124	2%	-	-	-	-
Interest on Arrear Debtor Accounts	21	2%	23	2%	31	.3%	10 570	99.3%	10 645	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 107)	(92.2%)	12	1.0%	11	.9%	2 284	190.3%	1 200	17.7%	-	-	-	-
Total By Income Source	6 814	9.7%	1 597	2.3%	1 375	2.0%	60 375	86.1%	70 161	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	173	20.3%	20	2.4%	7	.8%	653	76.6%	853	1.2%	-	-	-	-
Commercial	2 272	85.1%	38	1.4%	19	.7%	342	12.8%	2 671	3.8%	-	-	-	-
Households	2 705	7.5%	876	2.4%	751	2.1%	31 771	88.0%	36 102	51.5%	-	-	-	-
Other	1 664	5.4%	663	2.2%	597	2.0%	27 410	90.4%	30 534	43.5%	-	-	-	-
Total By Customer Group	6 814	9.7%	1 597	2.3%	1 375	2.0%	60 375	86.1%	70 161	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr Morné Hoogland	028 551 1023
Financial Manager	Mr Nigel Dolo	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	308 082	339 102	125 963	40.9%	60 699	19.7%	73 368	21.6%	57 655	17.0%	317 685	93.7%	44 797	98.9%		28.7%		
Property rates	62 412	61 912	60 540	97.0%	849	1.4%	(40)	(1%)	162	3%	61 511	99.4%	(127)	100.3%	(227.6%)			
Property rates - penalties and collection charges	262	262	42	16.2%	98	37.6%	121	46.4%	75	28.8%	337	128.9%	66	44.8%	14.5%			
Service charges - electricity revenue	105 057	105 057	26 035	24.8%	23 730	22.6%	26 415	25.1%	24 530	23.3%	100 710	95.9%	22 835	97.0%	7.4%			
Service charges - water revenue	27 556	27 364	7 200	26.1%	6 421	23.3%	8 670	31.7%	6 730	24.6%	29 022	106.1%	5 734	100.5%	17.4%			
Service charges - sanitation revenue	19 109	19 109	6 862	35.9%	4 401	23.0%	4 573	23.9%	4 564	23.9%	20 400	106.8%	4 112	99.3%	11.0%			
Service charges - refuse revenue	14 333	14 333	3 665	25.6%	3 590	25.0%	3 671	25.6%	3 683	25.7%	14 609	101.9%	3 358	100.5%	9.7%			
Service charges - other	6 394	6 394	1 868	29.2%	2 541	39.7%	2 110	33.0%	336	5.3%	6 856	107.2%	314	104.5%	7.1%			
Rental of facilities and equipment	3 698	3 698	959	25.9%	1 277	34.5%	1 101	29.8%	803	21.7%	4 141	112.0%	715	90.6%	12.4%			
Interest earned - external investments	2 580	2 580	502	19.4%	1 307	50.7%	711	27.5%	2 034	78.8%	4 554	176.5%	869	121.7%	134.2%			
Interest earned - outstanding debtors	785	785	156	20.1%	219	27.9%	206	26.2%	423	53.9%	1 005	128.1%	178	90.3%	137.3%			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	4 316	21 953	3 023	70.0%	2 312	53.6%	3 122	14.2%	2 313	10.5%	10 770	49.1%	1 871	141.0%	23.6%			
Licenses and permits	307	307	28	9.1%	104	33.8%	53	17.4%	23	7.6%	208	67.8%	22	91.8%	6.0%			
Agency services	1 521	1 521	382	25.1%	408	26.8%	438	28.8%	382	25.1%	1 469	105.8%	343	113.1%	11.3%			
Transfers recognised - operational	51 637	64 129	12 838	24.9%	12 526	24.3%	20 745	32.4%	3 368	5.3%	49 496	77.2%	3 353	93.7%	4%			
Other own revenue	3 114	4 496	829	26.6%	912	29.3%	950	20.2%	7 386	157.3%	10 077	214.6%	1 143	155.0%	546.1%			
Gains on disposal of PPE	5 000	5 000	1 032	20.6%	6	500	10.0%	842	16.8%	2 379	47.6%	11	73.1%	7 854.3%				
Operating Expenditure	310 244	338 725	66 777	21.5%	77 008	24.6%	71 042	21.0%	73 826	21.8%	288 652	85.2%	67 654	92.8%	9.1%			
Employee related costs	108 408	116 042	24 767	22.8%	30 673	28.3%	25 653	22.1%	24 626	21.2%	105 719	91.1%	23 041	96.5%	6.9%			
Remuneration of councillors	5 858	5 858	1 311	22.4%	1 271	21.7%	1 289	22.0%	1 923	32.8%	5 793	98.9%	1 253	98.1%	53.5%			
Debt impairment	3 056	17 710	935	30.6%	1 705	55.8%	1 072	6.1%	1 720	9.7%	5 431	30.7%	1 719	140.3%	-			
Depreciation and asset impairment	21 795	21 795	4 853	22.3%	4 796	22.0%	4 761	21.8%	3 146	14.4%	17 556	80.6%	3 458	91.2%	(9.0%)			
Finance charges	8 763	8 763	-	-	4 155	47.4%	-	-	4 449	50.8%	8 604	98.2%	3 977	99.7%	11.9%			
Bulk purchases	75 205	75 205	21 201	28.2%	15 478	20.6%	18 976	25.2%	15 395	20.5%	71 051	94.5%	15 472	95.1%	(5%)			
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contracted services	5 939	6 535	834	14.0%	1 434	24.1%	1 192	18.2%	1 393	21.3%	4 853	74.3%	1 784	68.9%	(21.9%)			
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	81 220	86 819	12 876	15.9%	17 496	21.5%	18 099	20.8%	21 174	24.4%	69 645	80.2%	16 950	65.5%	24.9%			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(2 162)	377	59 186		(16 308)		2 326		(16 171)		29 032		(22 857)					
Transfers recognised - capital	20 662	40 453	508	2.5%	4 037	19.5%	731	1.8%	2 378	5.9%	7 654	18.9%	1 573	42.2%	51.2%			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	18 500	40 829	59 693		(12 272)		3 057		(13 793)		36 686		(21 284)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	18 500	40 829	59 693		(12 272)		3 057		(13 793)		36 686		(21 284)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	18 500	40 829	59 693		(12 272)		3 057		(13 793)		36 686		(21 284)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	18 500	40 829	59 693		(12 272)		3 057		(13 793)		36 686		(21 284)					

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	70 861	78 237	2 265	3.2%	6 740	9.5%	4 181	5.3%	6 570	8.4%	19 757	25.3%	8 571	55.3%	(23.3%)			
National Government	19 397	39 155	1 203	6.2%	2 516	13.0%	1 465	3.7%	2 021	5.2%	7 205	18.4%	1 623	37.4%	24.5%			
Provincial Government	417	450	-	-	1	3%	20	4.4%	133	29.5%	-	-	9	97.1%	1 364.0%			
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	848	848	-	-	324	38.2%	311	36.7%	8	15.5%	22	41.8%	46	88.1%	51	83.2%	(54.0%)	
Transfers recognised - capital	20 662	40 453	1 203	5.8%	2 841	13.7%	1 796	4.4%	2 154	5.3%	7 995	19.8%	1 632	45.3%	32.0%			
Borrowing	39 765	28 214	654	1.6%	2 443	6.1%	2 140	7.6%	2 708	9.6%	7 945	28.2%	5 724	66.4%	(52.7%)			
Internally generated funds	10 434	9 571	408	3.9%	1 456	14.0%	245	2.6%	1 708	17.8%	3 817	39.9%	1 215	71.7%	40.6%			
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Standard Classification	70 861	78 237	2 265	3.2%	6 740	9.5%	4 181	5.3%	6 570	8.4%	19 757	25.3%	8 571	55.3%	(23.3%)			
Governance and Administration	1 442	1 567	251	17.4%	292	20.2%	80	5.1%	269	17.2%	892	56.9%	3					

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	319 175	370 019	95 368	29.9%	131 585	41.2%	155 886	42.1%	83 258	22.5%	466 097	126.0%	65 193	112.7%	27.7%	
Property, penalties and collection charges	61 426	60 955	19 415	31.6%	18 160	29.6%	17 945	29.4%	15 507	25.4%	71 027	116.5%	13 868	112.6%	11.8%	
Service charges	169 129	168 941	35 227	20.8%	37 524	22.2%	41 928	24.8%	36 505	21.6%	151 184	89.5%	33 846	89.2%	7.9%	
Other revenue	12 957	32 176	26 802	206.9%	57 964	447.4%	73 737	229.2%	23 386	72.7%	181 890	565.3%	11 602	638.7%	101.6%	
Government - operating	51 637	64 129	12 838	24.9%	12 526	24.3%	20 765	32.4%	3 368	5.3%	49 496	77.2%	3 353	93.7%	.4%	
Government - capital	20 662	40 453	508	2.5%	4 037	19.5%	731	1.8%	2 378	5.9%	7 654	18.9%	1 573	42.2%	51.2%	
Interest	3 365	3 365	577	17.2%	1 374	40.8%	780	23.2%	2 115	62.8%	4 846	144.0%	950	103.2%	122.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(282 141)	(295 739)	(87 348)	31.0%	(119 336)	42.3%	(83 385)	28.2%	(90 489)	30.6%	(380 558)	128.7%	(70 333)	115.6%	28.7%	
Suppliers and employees	(273 377)	(286 976)	(87 348)	32.0%	(115 181)	42.1%	(83 385)	29.1%	(86 040)	30.0%	(371 954)	129.6%	(66 356)	116.2%	29.7%	
Finance charges	(8 763)	(8 763)	-	-	(4 155)	47.4%	-	-	(4 449)	50.8%	(8 604)	98.2%	(3 977)	99.7%	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	37 034	74 279	8 020	21.7%	12 249	33.1%	72 501	97.6%	(7 231)	(9.7%)	85 539	115.2%	(5 141)	89.8%	40.7%	
Cash Flow from Investing Activities																
Receipts	5 000	5 000	1 032	20.6%	6	.1%	500	10.0%	842	16.8%	2 379	47.6%	11	73.0%	7 854.3%	
Proceeds from disposal of PPE	5 000	5 000	1 032	20.6%	6	.1%	500	10.0%	842	16.8%	2 379	47.6%	11	73.1%	7 854.3%	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(70 861)	(78 237)	(2 265)	3.2%	(6 740)	9.5%	(4 181)	5.3%	(6 570)	8.4%	(19 757)	25.3%	(8 571)	55.3%	(23.3%)	
Capital assets	(70 861)	(78 237)	(2 265)	3.2%	(6 740)	9.5%	(4 181)	5.3%	(6 570)	8.4%	(19 757)	25.3%	(8 571)	55.3%	(23.3%)	
Net Cash from/(used) Investing Activities	(65 861)	(73 237)	(1 234)	1.9%	(6 735)	10.2%	(3 681)	5.0%	(5 729)	7.8%	(17 378)	23.7%	(8 561)	54.7%	(33.1%)	
Cash Flow from Financing Activities																
Receipts	39 777	28 226	12 742	32.0%	77	.2%	64	.2%	12 180	43.2%	25 062	88.8%	39	1.9%	30 789.6%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	39 765	28 214	12 679	31.9%	-	-	-	-	12 103	42.9%	24 781	87.8%	-	-	(100.0%)	
Increase (decrease) in consumer deposits	12	12	64	529.2%	77	640.7%	64	530.6%	77	642.6%	281	2 343.2%	39	209.3%	95.6%	
Payments	(10 076)	(10 076)	-	-	(4 713)	46.8%	-	-	(5 650)	58.1%	(10 564)	104.8%	(4 802)	106.1%	21.8%	
Repayment of borrowing	(10 076)	(10 076)	-	-	(4 713)	46.8%	-	-	(5 650)	58.1%	(10 564)	104.8%	(4 802)	106.1%	21.8%	
Net Cash from/(Used) Financing Activities	29 696	18 148	12 742	42.9%	(4 656)	(15.6%)	64	.4%	6 229	34.9%	14 499	79.9%	(4 762)	(3 218.5%)	(232.9%)	
Net Increase/(Decrease) in cash held	872	19 189	19 528	2 240.0%	878	100.7%	68 884	359.0%	(6 630)	(34.6%)	82 659	430.8%	(18 463)	81.2%	(64.1%)	
Cash/cash equivalents at the year begin:	48 652	52 583	52 583	108.1%	72 111	148.2%	72 988	138.8%	141 872	269.8%	52 583	100.0%	66 441	100.0%	113.5%	
Cash/cash equivalents at the year end:	49 524	71 772	72 111	145.6%	72 988	147.4%	141 872	197.7%	135 242	188.4%	135 242	188.4%	47 973	98.6%	181.9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 442	42.2%	282	4.9%	203	3.5%	2 858	49.4%	5 784	15.4%	114	2.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 258	68.0%	220	2.4%	102	1.1%	2 421	28.5%	9 202	24.5%	24	3%	-	-
Receivables from Non-exchange Transactions - Property Rates	4 620	46.2%	281	2.8%	155	1.5%	4 944	49.4%	10 000	26.7%	581	5.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 473	29.6%	200	4.0%	155	3.1%	3 146	63.3%	4 973	13.3%	193	3.9%	-	-
Receivables from Exchange Transactions - Waste Management	1 167	43.5%	142	5.3%	106	3.9%	1 270	47.3%	2 685	7.2%	134	5.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	9	-	-	-
Interest on Arrear Debtor Accounts	135	11.2%	62	5.1%	58	4.8%	955	78.9%	1 209	3.2%	63	5.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	32	-	-	-
Other	722	19.7%	284	7.8%	154	4.2%	2 498	68.3%	3 659	9.8%	695	19.0%	-	-
Total By Income Source	16 817	44.8%	1 470	3.9%	933	2.5%	18 292	48.8%	37 512	100.0%	1 845	4.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	538	30.7%	16	.9%	16	.9%	1 183	67.5%	1 753	4.7%	-	-	-	-
Commercial	4 010	72.6%	200	3.6%	75	1.3%	1 241	22.5%	5 526	14.7%	-	-	-	-
Households	12 269	40.6%	1 255	4.2%	842	2.8%	15 868	52.5%	30 234	80.6%	1 845	6.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 817	44.8%	1 470	3.9%	933	2.5%	18 292	48.8%	37 512	100.0%	1 845	4.9%	-	-

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8002
Financial Manager	Mrs L Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	765 887	779 873	311 544	40.7%	149 073	19.5%	162 842	20.9%	165 548	21.2%	789 006	101.2%	141 650	95.7%	141 650	95.7%	16.9%	
Property rates	89 111	89 112	88 166	98.9%	305	.3%	100	.1%	124	1%	88 695	99.5%	(40)	99.1%	(40)	99.1%	(40.7%)	
Property rates - penalties and collection charges	1 550	1 550	385	24.8%	434	28.0%	416	26.8%	426	27.5%	1 661	107.1%	354	86.3%	354	20.4%		
Service charges - electricity revenue	320 365	320 280	87 670	27.4%	82 809	25.8%	81 099	25.3%	82 723	25.8%	334 301	104.4%	75 544	102.9%	75 544	95.5%		
Service charges - water revenue	93 852	93 907	26 049	27.8%	22 040	23.5%	26 382	28.1%	21 814	23.2%	96 285	102.5%	20 489	101.9%	20 489	6.5%		
Service charges - sanitation revenue	46 608	47 508	66 470	142.6%	(2 594)	(5.6%)	(2 716)	(5.8%)	(2 655)	(5.6%)	58 445	123.0%	2 686	119.7%	2 686	(196.8%)		
Service charges - refuse revenue	32 747	33 163	3 018	9.2%	9 059	27.7%	9 135	27.5%	9 192	27.7%	30 405	91.7%	2 772	87.5%	2 772	231.6%		
Service charges - other	12 465	14 164	7 719	61.9%	2 540	20.4%	2 952	20.8%	2 716	19.2%	15 928	112.5%	2 300	114.8%	2 300	18.1%		
Rental of facilities and equipment	5 989	6 474	2 231	37.2%	1 262	21.1%	1 762	27.2%	1 314	20.3%	6 569	101.5%	1 279	113.8%	1 279	2.8%		
Interest earned - external investments	14 010	14 226	2 955	21.1%	4 700	33.5%	6 634	46.6%	4 014	28.2%	18 303	128.7%	7 529	151.7%	7 529	(45.2%)		
Interest earned - outstanding debtors	183	187	49	26.8%	50	27.5%	47	24.9%	47	25.3%	194	103.4%	51	84.3%	51	(7.2%)		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	18 382	26 217	858	4.7%	(33)	(.2%)	14 928	57.1%	9 329	35.7%	25 082	96.0%	1 440	19.3%	1 440	547.6%		
Licenses and permits	5 084	5 280	1 399	27.5%	1 344	26.4%	1 500	28.4%	1 402	26.5%	5 645	106.9%	1 282	107.5%	1 282	9.3%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - operational	92 146	111 066	11 091	12.0%	27 430	29.8%	16 215	14.6%	36 449	32.8%	91 185	82.1%	20 773	72.8%	20 773	75.5%		
Other own revenue	33 283	16 717	13 483	40.5%	(274)	(.8%)	4 343	26.0%	(1 349)	(8.1%)	16 204	96.9%	5 332	64.2%	5 332	(12.5%)		
Gains on disposal of PPE	112	112	-	-	-	-	-	-	-	-	105	(1%)	53	8.3%	53	(10.2%)		
Operating Expenditure	781 801	795 791	155 377	19.9%	171 898	22.0%	172 721	21.7%	165 582	20.8%	665 577	83.6%	156 066	82.6%	156 066	82.6%	6.1%	
Employee related costs	224 738	219 550	46 156	20.5%	47 991	21.4%	49 451	22.5%	50 228	22.9%	193 831	88.3%	48 173	85.9%	48 173	4.3%		
Remuneration of councillors	9 392	9 392	2 157	23.0%	2 183	23.2%	2 183	23.2%	2 671	28.4%	9 194	97.9%	2 170	99.4%	2 170	23.1%		
Debt impairment	30 180	41 130	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)		
Depreciation and asset impairment	55 441	60 457	12 296	22.2%	12 353	22.3%	13 758	22.8%	8 636	14.3%	47 043	77.8%	7 913	88.6%	7 913	18.0%		
Finance charges	2 781	2 819	41	1.5%	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	223 719	220 710	50 076	22.4%	44 743	20.0%	49 007	22.2%	47 603	21.5%	2 043	90.0%	1 120	73.8%	1 120	9.7%		
Other Materials	10 161	10 323	3 172	37.1%	2 471	24.3%	3 049	28.2%	10 174	26.7%	11 279	88.7%	42 770	83.3%	42 770	11.0%		
Contractor services	39 533	39 699	7 209	18.2%	10 339	24.1%	9 598	24.1%	10 174	25.5%	37 519	94.1%	9 213	95.3%	9 213	10.4%		
Transfers and grants	1 210	1 177	232	39.9%	369	33.0%	267	22.7%	232	19.7%	1 129	95.9%	337	86.7%	337	(31.3%)		
Other expenditure	183 520	188 583	33 510	18.3%	49 809	27.1%	32 475	17.2%	36 387	19.3%	152 181	80.7%	41 423	84.1%	41 423	(12.2%)		
Loss on disposal of PPE	1 127	1 254	-	-	-	-	-	-	-	-	2 173	173.3%	2 550	202.4%	2 550	363.1%	52.2%	
Surplus/(Deficit)	(15 915)	(15 919)	156 167		(22 825)		(9 880)		(34)		123 429		(14 417)					
Transfers recognised - capital	41 332	75 182	2 160	5.2%	17 279	41.6%	12 104	16.1%	15 633	20.8%	47 176	62.7%	7 555	70.5%	7 555	106.9%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	25 418	59 264	158 327		(5 546)		2 225		15 599		170 604		(6 862)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	25 418	59 264	158 327		(5 546)		2 225		15 599		170 604		(6 862)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	25 418	59 264	158 327		(5 546)		2 225		15 599		170 604		(6 862)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	25 418	59 264	158 327		(5 546)		2 225		15 599		170 604		(6 862)					

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	123 710	153 197	12 791	10.3%	29 370	23.7%	26 584	17.4%	44 924	29.3%	113 669	74.2%	38 399	85.6%	38 399	17.0%		
National Government	27 603	35 361	2 707	9.8%	11 077	42.0%	6 106	17.3%	4 557	12.9%	25 247	71.4%	6 743	89.8%	6 743	(32.4%)		
Provincial Government	13 730	34 458	1 704	12.4%	3 077	22.4%	3 830	11.1%	3 654	10.6%	12 265	35.6%	1 542	60.7%	1 542	136.9%		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	41 332	69 819	4 411	10.7%	14 954	36.2%	9 936	14.2%	8 101	11.6%	37 402	53.6%	8 286	76.6%	8 286	(2.2%)		
Borrowing	1 447	1 447	-	-	48	3.3%	-	-	211	14.6%	259	17.9%	-	4.9%	-	(100.0%)		
Internally generated funds	78 731	79 714	8 090	10.3%	14 140	18.0%	16 295	20.4%	36 286	45.5%	74 811	93.9%	29 889	93.0%	29 889	21.4%		
Public contributions and donations	2 200	2 217	290	13.2%	248	10.4%	353	15.9%	326	14.7%	1 196	54.0%	2					

Part 3: Cash Receipts and Payments

	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Cash Flow from Operating Activities																
Receipts	808 087	771 397	313 704	38.8%	166 167	20.6%	174 838	22.7%	174 142	22.6%	828 851	107.4%	149 147	103.2%	16.8%	
Property, rates, penalties and collection charges	90 281	88 302	78 766	87.3%	(7 769)	(8.6%)	(2 397)	(2.7%)	551	6%	69 151	78.3%	(7 740)	60.6%	(107.1%)	
Service charges	458 685	464 782	200 712	43.8%	122 362	26.7%	120 166	25.9%	107 346	23.1%	550 585	118.5%	111 846	121.8%	(4.0%)	
Other revenue	104 940	32 749	17 972	17.1%	2 114	2.0%	22 070	67.4%	9 574	29.2%	51 729	158.0%	9 333	91.1%	2.6%	
Government - operating	92 489	120 427	11 091	12.0%	27 430	29.7%	16 215	13.5%	44 487	36.9%	99 223	82.4%	20 773	72.8%	114.2%	
Government - capital	47 499	50 724	2 160	4.5%	17 279	36.4%	12 104	23.9%	8 123	16.0%	39 665	78.2%	7 555	70.5%	7.5%	
Interest	14 193	14 414	3 004	21.2%	4 751	33.5%	6 681	46.3%	4 062	28.2%	18 497	128.3%	7 380	155.8%	(45.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(686 235)	(639 796)	(269 507)	39.3%	(129 389)	18.9%	(102 207)	16.0%	(138 232)	21.6%	(639 335)	99.9%	(121 030)	103.8%	14.2%	
Suppliers and employees	(682 245)	(635 808)	(269 234)	39.5%	(127 733)	18.7%	(101 940)	16.0%	(136 762)	21.5%	(635 669)	100.0%	(119 563)	104.0%	14.4%	
Finance charges	(2 781)	(2 812)	(41)	1.5%	(1 258)	45.2%	-	-	(1 239)	44.1%	(2 537)	90.2%	(1 129)	73.8%	9.7%	
Transfers and grants	(1 210)	(1 177)	(232)	19.2%	(399)	33.0%	(267)	22.7%	(232)	19.7%	(1 129)	95.9%	(337)	86.7%	(31.3%)	
Net Cash from/(used) Operating Activities	121 851	131 601	44 197	36.3%	36 778	30.2%	72 631	55.2%	35 910	27.3%	189 515	144.0%	28 118	100.6%	27.7%	
Cash Flow from Investing Activities																
Receipts	2 615	2 439	21	.8%	107	4.1%	69	2.8%	47	1.9%	245	10.0%	42	1.5%	12.4%	
Proceeds from disposal of PPE	2 515	2 289	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	100	150	21	21.1%	107	107.3%	69	46.2%	47	31.5%	245	163.2%	42	-	12.4%	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(123 710)	(147 548)	(14 832)	12.0%	(27 329)	22.1%	(26 584)	18.0%	(44 924)	30.4%	(113 669)	77.0%	(35 745)	87.4%	25.7%	
Capital assets	(123 710)	(147 548)	(14 832)	12.0%	(27 329)	22.1%	(26 584)	18.0%	(44 924)	30.4%	(113 669)	77.0%	(35 745)	87.4%	25.7%	
Net Cash from/(used) Investing Activities	(121 095)	(145 109)	(14 811)	12.2%	(27 222)	22.5%	(26 515)	18.3%	(44 877)	30.9%	(113 424)	78.2%	(35 703)	97.1%	25.7%	
Cash Flow from Financing Activities																
Receipts	500	1 191	556	111.2%	748	149.7%	170	14.2%	601	50.5%	2 076	174.3%	635	383.0%	(5.2%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/Refinancing	-	391	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	500	800	556	111.2%	748	149.7%	170	21.2%	601	75.2%	2 076	259.4%	635	583.0%	(5.2%)	
Payments	(2 300)	(3 157)	(260)	11.3%	(1 359)	59.1%	-	-	(1 154)	36.5%	(2 773)	87.8%	(1 000)	35.9%	15.4%	
Repayment of borrowing	(2 300)	(3 157)	(260)	11.3%	(1 359)	59.1%	-	-	(1 154)	36.5%	(2 773)	87.8%	(1 000)	35.9%	15.4%	
Net Cash from/(Used) Financing Activities	(1 800)	(1 966)	296	(16.4%)	(611)	33.9%	170	(8.6%)	(553)	28.1%	(698)	35.5%	(365)	(40.0%)	51.2%	
Net Increase/(Decrease) in cash held	(1 044)	(15 475)	29 682	(2 844.2%)	8 945	(857.2%)	46 286	(299.1%)	(9 519)	61.5%	75 394	(487.2%)	(7 950)	125.9%	19.7%	
Cash/cash equivalents at the year begin:	236 534	243 836	243 836	103.1%	273 518	115.6%	282 463	115.8%	328 749	134.8%	243 836	100.0%	251 786	100.0%	30.6%	
Cash/cash equivalents at the year end:	235 490	228 362	273 518	116.1%	282 463	119.9%	328 749	144.0%	319 230	139.8%	319 230	139.8%	243 836	103.1%	30.9%	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 755	95.9%	129	2.1%	20	.3%	100	1.7%	6 003	8.6%	3 775	62.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 661	99.6%	46	.3%	5	.1%	12	.1%	14 724	21.0%	130	9%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 915	33.8%	510	4.4%	305	2.6%	6 840	59.1%	11 569	16.5%	158	1.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 905	17.5%	1 089	6.6%	911	5.5%	11 688	70.4%	16 594	23.7%	3 578	21.6%	-	-
Receivables from Exchange Transactions - Waste Management	2 380	35.4%	500	7.4%	339	5.0%	3 506	52.1%	6 724	9.6%	2 309	34.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	1.2%	2	.7%	2	.6%	321	97.5%	330	5%	1	3%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 117)	(50.6%)	1 703	12.1%	1 216	8.7%	18 253	129.9%	14 056	20.1%	878	6.2%	-	-
Total By Income Source	22 503	32.1%	3 979	5.7%	2 799	4.0%	40 718	58.2%	69 999	100.0%	11 053	15.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 482	54.8%	43	1.6%	26	1.0%	1 154	42.7%	2 705	3.9%	-	-	-	-
Commercial	13 496	66.1%	561	2.7%	447	2.2%	5 904	28.9%	20 408	29.2%	-	-	-	-
Households	7 525	16.0%	3 374	7.2%	2 325	5.0%	33 660	71.8%	46 885	67.0%	11 053	23.6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 503	32.1%	3 979	5.7%	2 799	4.0%	40 718	58.2%	69 999	100.0%	11 053	15.8%	-	-

Contact Details

Municipal Manager	Dr Michele Gratz	044 606 5005
Financial Manager	Mr M MK Botha	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Operating Revenue and Expenditure																
Operating Revenue	1 156 995	1 217 777	277 997	24.0%	261 940	22.6%	311 900	25.6%	238 265	19.6%	1 090 102	89.5%	284 100	92.4%	(16.1%)	
Property rates	171 573	171 250	42 030	44 860	26.1%	42 270	24.7%	42 901	25.1%	172 061	100.5%	632	99.9%	6 689.9%		
Property rates - penalties and collection charges	5 509	5 509	482	8.7%	1 406	25.5%	1 011	18.4%	973	17.7%	3 872	70.3%	684	72.1%	42.2%	
Service charges - electricity revenue	475 717	471 917	115 046	24.2%	117 421	24.7%	120 269	25.5%	115 021	24.4%	467 757	99.1%	112 292	100.3%	2.4%	
Service charges - water revenue	91 594	93 810	22 792	24.9%	24 336	26.6%	24 929	26.6%	19 233	20.5%	91 290	97.3%	20 678	104.6%	(7.0%)	
Service charges - sanitation revenue	58 051	60 838	17 317	29.8%	14 247	24.5%	15 502	25.5%	17 353	28.5%	64 420	105.9%	3 046	98.4%	469.6%	
Service charges - refuse revenue	42 379	43 376	11 682	27.6%	10 779	25.4%	10 893	25.1%	11 458	26.4%	44 812	103.3%	50	99.6%	2 645.1%	
Service charges - other	396	396	80	20.1%	75	18.9%	73	18.4%	75	18.8%	302	76.2%	1	100.6%	3 223.5%	
Rental of facilities and equipment	2 289	2 345	302	13.2%	1 456	63.6%	324	13.8%	298	12.7%	2 381	101.5%	283	95.0%	5.5%	
Interest earned - external investments	18 732	18 732	5 629	30.1%	5 756	30.7%	6 143	32.8%	6 400	34.2%	23 928	121.7%	7 606	122.3%	(15.9%)	
Interest earned - outstanding debtors	4 392	4 392	1 047	23.8%	939	21.4%	861	19.6%	3 635	82.8%	961	91.3%	(10.3%)			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	17 515	49 033	4 559	26.0%	2 918	16.7%	3 572	7.3%	2 659	5.4%	13 707	28.0%	4 375	90.1%	(39.2%)	
Licenses and permits	2 601	2 601	412	23.3%	393	15.1%	757	29.1%	628	24.1%	2 389	91.8%	414	85.1%	51.7%	
Agency services	6 586	6 586	2 337	35.5%	298	4.5%	2 805	42.0%	1 839	29.4%	7 399	112.3%	1 967	107.8%	(1.4%)	
Transfers recognised - operational	236 512	254 133	50 278	21.2%	32 948	13.9%	68 324	26.9%	1 376	5.5%	152 926	60.2%	17 192	67.8%	(98.8%)	
Other own revenue	23 148	32 858	3 804	16.4%	4 108	17.7%	14 221	43.3%	17 691	52.0%	39 223	119.4%	13 919	139.2%	22.8%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 215 996	1 278 991	239 607	19.7%	296 667	24.4%	254 214	19.9%	336 844	26.3%	1 127 332	88.1%	362 489	85.1%	(7.1%)	
Employee related costs	308 229	320 306	72 326	23.5%	90 511	29.4%	79 337	24.8%	79 099	24.7%	321 253	100.3%	72 158	98.1%	9.6%	
Remuneration of councillors	18 139	18 139	3 944	21.7%	3 944	21.7%	3 943	21.7%	4 829	26.6%	16 660	91.8%	3 941	91.9%	22.6%	
Debt impairment	20 000	51 517	-	-	-	-	-	-	-	-	-	-	-	-	-	
Degradation and asset impairment	111 412	114 790	27 398	24.6%	27 613	24.8%	26 837	23.4%	18 190	15.8%	100 638	87.1%	18 482	99.9%	(1.6%)	
Finance charges	47 984	46 688	31	1%	24 262	50.5%	16	-	22 971	49.2%	47 300	101.3%	24 483	92.2%	(0.2%)	
Bulk purchases	324 002	317 965	76 370	23.6%	66 558	20.5%	64 608	20.3%	102 865	32.4%	310 401	91.6%	61 658	84.8%	65.8%	
Other Materials	288	288	9	2.6%	1 471	14.7%	1 471	17.4%	57	23.8%	184	76.2%	9	82.5%	(41.5%)	
Contractor services	181 672	180 540	16 675	9.2%	42 474	23.4%	40 552	22.5%	50 147	27.8%	149 849	83.0%	13 712	76.6%	(63.4%)	
Transfers and grants	3 043	3 043	573	18.8%	889	29.2%	373	12.2%	701	23.0%	2 535	83.3%	861	103.1%	(18.5%)	
Other expenditure	201 248	225 765	42 241	21.0%	40 358	20.1%	38 556	17.1%	58 005	25.7%	179 109	79.3%	43 695	79.3%	32.7%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(59 001)	(61 214)	38 391		(34 727)		57 686		(98 579)		(37 229)		(78 389)			
Transfers recognised - capital	118 340	152 007	24 633	20.8%	28 969	24.5%	18 157	11.9%	-	-	71 758	47.2%	26 494	16.6%	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	59 339	90 793	63 024		(5 758)		75 843		(98 579)		34 529		(51 894)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	59 339	90 793	63 024		(5 758)		75 843		(98 579)		34 529		(51 894)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	59 339	83 044	63 024		(5 758)		75 843		(98 579)		34 529		(51 894)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	59 339	83 044	63 024		(5 758)		75 843		(98 579)		34 529		(51 894)			

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	252 243	235 167	27 248	10.8%	36 180	14.3%	38 215	16.3%	98 703	42.0%	200 346	85.2%	226 585	88.1%	(56.4%)	
National Government	114 841	123 426	18 316	15.9%	17 311	15.1%	8 431	7.0%	5 990	52.2%	108 619	88.0%	164 483	95.1%	(60.9%)	
Provincial Government	16 743	22 240	5 543	39.1%	4 516	27.0%	5 990	26.9%	5 415	24.3%	22 464	101.0%	31 751	101.7%	(32.9%)	
District Municipality	6 000	5 841	-	-	463	7.7%	2 568	44.0%	1 569	26.9%	4 600	78.8%	-	-	(100.0%)	
Other transfers and grants	51 681	23 066	397	8%	7 780	15.1%	9 085	39.4%	6 528	28.3%	23 789	103.1%	2 006	81.7%	225.4%	
Transfers recognised - capital	189 265	174 573	25 255	13.3%	30 069	15.9%	26 254	15.0%	77 893	44.6%	159 472	91.3%	198 240	95.9%	(60.7%)	
Borrowing	2 400	2 400	93	3.9%	283	11.8%	88	3.4%	179	35.2%	1 382	53.0%	646	12.4%	(64.8%)	
Internally generated funds	49 473	47 069	1 993	4.0%	6 111	12.4%	11 961	25.4%	16 412	34.9%	36 476	77.5%	16 466	77.0%	(3%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	252 243	235 167	27 248	10.8%	36 180	14.3%	38 215	16.3%	98 703	42.0%	200 346	85.2%	226 585	88.1%	(56.4%)	
Governance and Administration	9 797	10 452	312	3.2%	1 326	13.5%	357	3.4%	3 325	31.8%	5 319	50.9%	1 643	29.7%		
Executive & Council	2 400	2 400	93	3.9%	283</											

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																		
Receipts	1 265 363	1 329 463	373 374	29.5%	378 564	29.9%	554 915	41.7%	344 066	25.9%	1 650 919	124.2%	222 128	104.7%	54.9%			
Property, rates, penalties and collection charges	169 999	192 705	39 677	23.3%	46 416	27.3%	45 157	23.4%	45 937	23.8%	177 188	91.9%	30 750	96.5%	49.4%			
Service charges	641 411	643 523	163 178	25.4%	170 471	26.6%	165 161	25.7%	170 549	26.5%	669 360	104.0%	158 908	101.0%	7.3%			
Other revenue	46 221	61 907	9 972	21.6%	43 200	93.5%	199 099	321.6%	89 170	144.0%	341 441	551.5%	1 788	301.4%	886.2%			
Government - operating	242 334	256 724	71 685	29.6%	86 677	35.8%	71 643	27.9%	19 991	7.8%	249 996	97.4%	4 464	87.3%	347.8%			
Government - capital	142 274	151 481	82 473	58.0%	25 187	17.7%	67 171	44.3%	11 661	7.7%	186 492	123.1%	18 325	100.9%	(36.4%)			
Interest	23 124	23 124	6 388	27.6%	6 612	28.6%	6 683	28.9%	6 758	29.2%	26 442	114.3%	7 888	105.4%	(14.3%)			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(1 039 666)	(1 111 730)	(292 107)	28.1%	(356 148)	34.3%	(433 854)	39.0%	(470 096)	42.3%	(1 552 805)	139.7%	(429 165)	107.2%	9.7%			
Suppliers and employees	(988 639)	(1 061 996)	(291 393)	29.5%	(331 087)	33.5%	(433 326)	40.8%	(446 971)	42.1%	(1 502 777)	141.5%	(403 922)	107.6%	10.7%			
Finance charges	(47 984)	(46 688)	(31)	.1%	(24 282)	50.6%	(16)	-	(22 970)	49.2%	(47 299)	101.3%	(24 485)	99.2%	(6.2%)			
Transfers and grants	(3 043)	(3 043)	(683)	22.4%	(779)	25.6%	(512)	16.8%	(755)	24.8%	(2 729)	89.7%	(758)	101.2%	(4%)			
Net Cash from/(used) Operating Activities	225 697	217 734	81 267	36.0%	22 416	9.9%	121 061	55.6%	(126 630)	(58.2%)	98 113	45.1%	(207 037)	95.5%	(38.8%)			
Cash Flow from Investing Activities																		
Receipts	20 201	10 418	1 332	6.6%	583	2.9%	6 132	58.9%	7 167	68.8%	15 214	146.0%	(89 485)	(948.7%)	(108.0%)			
Proceeds from disposal of PPE	20 201	10 418	1 332	6.6%	583	2.9%	6 132	58.9%	7 167	68.8%	15 214	146.0%	10 515	185.1%	(31.9%)			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(176 570)	(166 920)	(26 499)	15.0%	(27 881)	15.8%	(33 904)	20.3%	(33 160)	19.9%	(121 445)	72.8%	(51 255)	55.0%	(35.3%)			
Capital assets	(176 570)	(166 920)	(26 499)	15.0%	(27 881)	15.8%	(33 904)	20.3%	(33 160)	19.9%	(121 445)	72.8%	(51 255)	55.0%	(35.3%)			
Net Cash from/(used) Investing Activities	(156 369)	(156 502)	(25 168)	16.1%	(27 298)	17.5%	(27 772)	17.7%	(25 993)	16.6%	(106 231)	67.9%	(140 739)	90.7%	(81.5%)			
Cash Flow from Financing Activities																		
Receipts	14 001	14 021	506	3.6%	2 142	15.3%	509	3.6%	4 757	33.9%	7 913	56.4%	3 790	28.3%	25.5%			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	13 505	13 525	-	-	-	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(33 644)	(33 644)	(252)	.8%	(20 224)	60.1%	(268)	.8%	(20 318)	60.4%	(41 063)	122.0%	(19 033)	108.6%	6.9%			
Repayment of borrowing	(33 644)	(33 644)	(252)	.8%	(20 224)	60.1%	(268)	.8%	(20 318)	60.4%	(41 063)	122.0%	(19 033)	108.6%	6.9%			
Net Cash from/(Used) Financing Activities	(19 644)	(19 624)	253	(1.3%)	(18 083)	92.1%	241	(1.2%)	(15 662)	79.3%	(33 150)	168.9%	(15 213)	202.2%	2.3%			
Net Increase/(Decrease) in cash held	49 684	41 608	56 353	113.4%	(22 966)	(46.2%)	93 530	224.8%	(168 184)	(404.2%)	(41 267)	(99.2%)	(362 990)	78.2%	(53.7%)			
Cash/cash equivalents at the year begin:	387 195	387 195	387 195	100.0%	443 548	114.6%	420 582	108.6%	514 112	112.8%	387 195	100.0%	650 184	100.0%	(20.9%)			
Cash/cash equivalents at the year end:	436 879	428 803	443 548	101.5%	420 582	96.3%	514 112	119.9%	345 928	80.7%	345 928	80.7%	287 195	98.1%	20.5%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 501	25.8%	2 349	4.2%	2 403	4.3%	36 863	65.7%	56 116	34.2%	6 099	10.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 656	72.9%	1 467	4.5%	962	3.0%	6 363	19.6%	32 448	19.8%	514	1.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	14 998	49.5%	1 322	4.4%	943	3.1%	13 030	43.0%	30 292	18.5%	885	2.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	8 408	40.2%	582	2.8%	483	2.3%	11 451	54.7%	20 924	12.8%	3 761	18.0%	-	-
Receivables from Exchange Transactions - Waste Management	6 245	43.2%	423	2.9%	332	2.3%	7 454	51.6%	14 454	8.8%	3 177	22.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	10.8%	7	2.1%	6	2.0%	274	85.1%	322	2.9%	55	17.2%	-	-
Interest on Arrear Debtor Accounts	390	4.8%	73	.9%	76	.9%	7 510	93.3%	8 048	4.9%	2 039	25.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 435)	(61.4%)	734	53.2%	616	44.7%	8 464	613.5%	1 380	8%	786	56.9%	-	-
Total By Income Source	59 796	36.5%	6 957	4.2%	5 822	3.6%	91 409	55.7%	163 984	100.0%	17 316	10.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 334	45.1%	117	4.0%	114	3.8%	1 395	47.1%	2 960	1.8%	-	-	-	-
Commercial	21 928	61.1%	2 031	5.7%	1 403	3.9%	10 501	29.3%	35 862	21.9%	370	1.0%	-	-
Households	36 568	29.5%	4 766	3.8%	4 267	3.4%	78 266	63.2%	123 887	75.5%	16 752	13.5%	-	-
Other	(33)	(2.6%)	43	3.4%	39	3.0%	1 226	96.1%	1 276	.8%	195	15.2%	-	-
Total By Customer Group	59 796	36.5%	6 957	4.2%	5 822	3.6%	91 409	55.7%	163 984	100.0%	17 316	10.6%	-	-

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter			Second Quarter			Third Quarter			Fourth Quarter		Year to Date			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	461 277	461 277	187 032	40.5%	76 821	16.7%	83 109	18.0%	62 169	13.5%	409 131	88.7%	57 470	96.2%	8.2%		
Property rates	61 549	61 549	61 375	99.7%	466	.8%	(6)		(88)	(1%)	61 747	100.3%	(23)	115.5%		289.7%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	190 256	190 256	45 636	24.0%	42 353	22.3%	43 932	23.1%	42 329	22.2%	174 251	91.6%	40 311	102.6%	5.0%		
Service charges - water revenue	47 507	47 507	11 240	23.7%	11 735	24.7%	16 038	33.8%	10 917	23.0%	49 930	105.1%	8 990	106.8%	21.4%		
Service charges - sanitation revenue	28 360	28 360	26 663	94.0%	19	.1%	(213)	(.7%)	276	1.0%	26 747	94.3%	612	106.7%	(54.9%)		
Service charges - refuse revenue	15 116	15 116	15 381	101.8%	(294)	(1.9%)	(342)	(2.3%)	(271)	(1.8%)	14 475	95.8%	86	115.0%	(413.8%)		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	2 656	2 656	403	15.2%	406	15.3%	663	25.0%	560	21.1%	2 032	76.5%	441	109.6%	27.1%		
Interest earned - external investments	1 952	1 952	166	8.5%	90	4.6%	99	5.1%	59	3.0%	415	21.2%	285	105.0%	(N/A%)		
Interest earned - outstanding debtors	5 979	5 979	1 806	30.2%	2 241	37.5%	2 536	42.4%	2 275	38.0%	8 858	148.1%	1 630	126.3%	39.5%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	2 505	2 505	168	6.7%	176	7.0%	530	21.2%	577	23.0%	1 452	58.0%	478	102.0%	20.9%		
Licenses and permits	17 070	17 070	2 385	14.0%	1 661	9.7%	7 888	46.1%	4 080	23.9%	15 995	93.7%	3 490	86.3%	16.9%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	77 260	77 260	20 755	26.9%	13 269	17.2%	13 517	17.5%	-	-	47 541	61.5%	14	61.7%	(100.0%)		
Other own revenue	9 568	9 568	1 053	11.0%	4 699	49.1%	(1 510)	(15.8%)	1 453	15.2%	5 689	59.5%	1 048	96.6%	39.0%		
Gains on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	112	8.2%	(100.0%)		
Operating Expenditure	474 745	474 745	109 535	23.1%	129 716	27.3%	127 960	27.0%	130 468	27.5%	497 680	104.8%	108 608	99.6%	20.1%		
Employee related costs	149 022	149 022	35 981	24.1%	41 988	28.2%	36 317	24.4%	36 784	24.7%	151 070	101.4%	34 284	104.8%	7.3%		
Remuneration of councillors	8 757	8 757	2 010	23.0%	1 998	22.8%	2 146	24.5%	2 026	23.1%	8 181	93.4%	2 455	109.5%	(17.5%)		
Debt impairment	17 225	17 225	-	-	-	-	-	-	31	2%	31	2%	-	-	(100.0%)		
Depreciation and asset impairment	19 394	19 394	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)		
Finance charges	10 228	10 228	20	2%	1 809	17.7%	3 451	33.7%	4 724	46.2%	10 004	97.8%	5 132	237.5%	(8.0%)		
Bulk purchases	121 043	121 043	30 899	25.5%	25 319	20.9%	26 089	21.6%	38 003	31.4%	120 311	99.4%	23 974	89.2%	58.5%		
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contractor services	27 348	27 348	7 963	29.1%	11 495	42.0%	10 514	38.5%	7 774	28.4%	37 749	138.0%	8 768	113.6%	(11.3%)		
Transfers and grants	1 344	1 344	313	23.3%	6 346	47.2%	492	36.6%	338	25.1%	7 488	557.3%	11 807	126.2%	(97.1%)		
Other expenditure	120 385	120 385	32 349	26.9%	40 760	33.9%	36 020	29.9%	34 324	28.5%	143 453	119.2%	22 190	124.4%	54.7%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(13 468)	(13 468)	77 497		(52 895)		(44 852)		(68 299)		(88 549)		(51 138)				
Transfers recognised - capital	31 937	31 937	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	18 469	18 469	77 497		(52 895)		(44 852)		(68 299)		(88 549)		(51 130)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	18 469	18 469	77 497		(52 895)		(44 852)		(68 299)		(88 549)		(51 130)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	18 469	18 469	77 497		(52 895)		(44 852)		(68 299)		(88 549)		(51 130)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	18 469	18 469	77 497		(52 895)		(44 852)		(68 299)		(88 549)		(51 130)				

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter			Second Quarter			Third Quarter			Fourth Quarter		Year to Date			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	48 786	48 786	9 304	19.1%	7 455	15.3%	3 260	6.7%	6 820	14.0%	26 840	55.0%	12 886	92.3%	(47.1%)		
National Government	31 400	31 400	9 275	29.5%	7 327	23.3%	2 898	9.2%	5 928	18.9%	25 428	81.0%	15 635	86.7%	(62.1%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	31 400	31 400	9 275	29.5%	7 327	23.3%	2 898	9.2%	5 928	18.9%	25 428	81.0%	15 635	93.4%	(62.1%)		
Borrowing	17 386	17 386	29	2%	109	.6%	323	1.9%	573	3.3%	1 035	6.0%	485	232.6%	18.3%		
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	48 786	48 786	9 304	19.1%	7 455	15.3%	3 260	6.7%	6 820	14.0%	26 840	55.0%	12 886	92.3%	(47.1%)		
Governance and Administration	1 000	1 000	-	-	19	1.9%	300	30.0%	732	73.2%	1 051	105.1%	15	144.5%	4 646.3%		
Executive & Council	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Budget & Financial Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	17 106	17 106	10	.1%	30	.2%	-	-	82	.5%	122	.7%	0	-	1 267.8%		
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	16 000	16 000	-	-	30	2%	-	-	82	.5%	112	.7%	-	-	(100.0%)		
Public Safety	1 106	1 106	10	.9%	-												

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	469 528	469 528	117 743	25.1%	145 049	30.9%	180 175	38.4%	136 994	29.2%	579 961	123.5%	105 625	114.0%	29.7%	
Property rates, penalties and collection charges	56 812	56 812	16 069	28.3%	13 162	23.2%	11 002	19.4%	10 592	18.6%	50 825	89.5%	9 283	95.2%	14.1%	
Service charges	263 790	263 790	40 392	15.3%	59 900	22.7%	89 357	33.9%	73 504	27.9%	263 153	99.8%	62 382	99.7%	17.8%	
Other revenue	31 798	31 798	20 408	64.2%	22 706	71.4%	41 149	129.4%	50 315	158.2%	134 578	423.2%	31 668	303.1%	58.9%	
Government - operating	77 260	77 260	29 628	38.3%	31 198	40.4%	25 807	33.4%	249	3%	86 883	112.5%	380	124.9%	(34.4%)	
Government - capital	31 937	31 937	9 274	29.0%	15 751	49.3%	9 354	29.3%	-	34 379	107.6%	-	84.6%	-		
Interest	7 931	7 931	1 972	24.9%	2 333	29.4%	3 506	44.2%	2 334	29.4%	10 144	127.9%	1 913	120.3%	22.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(453 508)	(453 508)	(109 535)	24.2%	(133 222)	29.4%	(181 782)	40.1%	(130 515)	28.8%	(555 153)	122.4%	(108 599)	122.6%	20.3%	
Suppliers and employees	(416 390)	(416 390)	(109 202)	26.2%	(131 257)	31.5%	(180 240)	43.3%	(125 549)	30.2%	(546 249)	131.2%	(101 843)	123.8%	23.3%	
Finance charges	(10 228)	(10 228)	(20)	2%	(1 809)	17.7%	(211)	2.1%	(4 729)	46.2%	(6 769)	66.2%	(5 132)	225.2%	(7.9%)	
Transfers and grants	(26 890)	(26 890)	(313)	1.2%	(156)	.6%	(1 330)	4.9%	(338)	1.3%	(2 136)	7.9%	(1 620)	98.3%	(79.2%)	
Net Cash from/(used) Operating Activities	16 020	16 020	8 208	51.2%	11 827	73.8%	(1 606)	(10.0%)	6 379	39.8%	24 808	154.9%	(2 974)	58.2%	(314.5%)	
Cash Flow from Investing Activities																
Receipts	1 500	1 500	-	-	-	-	-	-	-	-	-	-	112	7.0%	(100.0%)	
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	112	7.0%	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(48 786)	(48 786)	(9 304)	19.1%	(7 455)	15.3%	(3 260)	6.7%	(6 820)	14.0%	(26 840)	55.0%	(12 886)	92.9%	(47.1%)	
Capital assets	(48 786)	(48 786)	(9 304)	19.1%	(7 455)	15.3%	(3 260)	6.7%	(6 820)	14.0%	(26 840)	55.0%	(12 886)	92.9%	(47.1%)	
Net Cash from/(used) Investing Activities	(47 286)	(47 286)	(9 304)	19.7%	(7 455)	15.8%	(3 260)	6.9%	(6 820)	14.4%	(26 840)	56.8%	(12 774)	96.2%	(46.6%)	
Cash Flow from Financing Activities																
Receipts	59	59	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/retaining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(11 129)	(11 129)	-	-	-	-	-	-	-	-	-	-	(4 875)	97.4%	(100.0%)	
Repayment of borrowing	(11 129)	(11 129)	-	-	-	-	-	-	-	-	-	-	(4 875)	97.4%	(100.0%)	
Net Cash from/(Used) Financing Activities	(11 070)	(11 070)	-	-	-	-	-	-	-	-	-	-	(4 875)	100.7%	(100.0%)	
Net Increase/(Decrease) in cash held	(42 336)	(42 336)	(1 096)	2.6%	4 372	(10.3%)	(4 866)	11.5%	(441)	1.0%	(2 031)	4.8%	(20 623)	(366.1%)	(97.9%)	
Cash/cash equivalents at the year begin:	(34 904)	(34 904)	2 859	(8.2%)	1 764	(5.1%)	6 135	(17.6%)	1 269	(3.6%)	2 859	(8.2%)	6 013	16.3%	(78.9%)	
Cash/cash equivalents at the year end:	(77 240)	(77 240)	1 764	(2.3%)	6 135	(7.9%)	1 269	(1.6%)	828	(1.1%)	828	(1.1%)	(14 610)	(65.6%)	(105.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 134	17.3%	1 513	6.3%	1 378	5.8%	16 887	70.6%	23 913	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 673	76.7%	479	2.5%	194	1.0%	3 791	19.8%	19 138	18.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 646	28.0%	754	4.5%	582	3.5%	10 422	64.0%	16 604	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 679	18.2%	631	4.3%	529	3.6%	10 880	73.9%	14 719	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 792	13.6%	535	4.1%	462	3.5%	10 391	78.8%	13 180	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 542	8.6%	376	2.1%	296	1.7%	15 730	87.7%	17 945	17.0%	-	-	-	-
Total By Income Source	29 466	27.9%	4 289	4.1%	3 441	3.3%	68 302	64.7%	105 498	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 055	84.7%	110	2.3%	198	4.1%	426	8.9%	4 790	4.5%	-	-	-	-
Commercial	5 208	57.1%	237	2.6%	141	1.5%	3 530	38.7%	9 116	8.6%	-	-	-	-
Households	20 204	22.1%	3 941	4.3%	3 102	3.4%	64 346	70.3%	91 592	86.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 466	27.9%	4 289	4.1%	3 441	3.3%	68 302	64.7%	105 498	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Ronnie Lottering (acting)	044 203 3004
Financial Manager	Mr Roland Fred Butler (Acting)	044 203 3068

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	446 664	501 266	230 644	51.6%	62 642	14.0%	89 092	17.8%	63 546	12.7%	445 923	89.0%	69 541	97.1%		(8.6%)		
Property rates	100 984	102 409	100 468	99.5%	(49)	-	514	5.5%	(400)	(4.3%)	100 533	98.2%	(56)	95.4%	616.2%			
Property rates - penalties and collection charges	3 485	285	548	15.7%	1 233	35.4%	299	104.9%	368	129.1%	2 447	859.3%	1 020	110.2%	(64.0%)			
Service charges - electricity revenue	106 851	108 791	29 245	27.4%	24 657	23.1%	28 489	26.2%	27 880	25.6%	110 271	101.4%	27 210	102.9%	2.5%			
Service charges - water revenue	36 224	49 620	11 757	32.5%	9 117	25.2%	12 210	24.6%	10 873	21.9%	43 956	88.6%	9 234	113.6%	17.7%			
Service charges - sanitation revenue	38 715	56 643	37 533	96.9%	68	.2%	137	2%	117	3%	37 854	66.8%	(182)	95.4%	(164.4%)			
Service charges - refuse revenue	26 479	33 920	25 895	97.8%	279	1.1%	(39)	(1%)	33	.1%	26 167	77.1%	25	95.9%	29.3%			
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	1 322	1 321	346	26.2%	337	25.5%	358	27.1%	376	28.5%	1 419	107.4%	324	106.0%	16.1%			
Interest earned - external investments	2 659	3 911	609	23.1%	1 348	51.1%	1 203	30.8%	2 233	57.1%	5 393	137.9%	1 581	146.6%	40.7%			
Interest earned - outstanding debtors	-	2 426	-	-	-	-	700	28.9%	767	31.6%	1 467	60.5%	-	(100.0%)				
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	5 200	30 591	1 478	27.9%	1 694	32.0%	2 441	8.0%	1 659	5.4%	7 271	23.8%	3 772	117.2%	(56.0%)			
Licenses and permits	74	44	6	8.5%	30	40.9%	6	13.9%	6	14.2%	49	111.7%	5	96.1%	26.6%			
Agency services	1 439	1 085	345	24.0%	333	23.2%	211	19.5%	298	27.5%	1 188	100.4%	115	103.2%	158.4%			
Transfers recognised - operational	116 966	101 962	19 875	17.0%	21 150	18.1%	41 455	40.7%	18 682	17.7%	100 562	98.6%	23 905	85.8%	(24.4%)			
Other own revenue	6 186	8 260	2 539	41.0%	2 444	39.5%	1 108	13.4%	1 255	15.2%	7 345	88.9%	2 580	95.7%	(51.4%)			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	439 488	504 200	79 267	18.0%	103 078	23.5%	112 957	22.4%	118 939	23.6%	414 240	82.2%	109 168	93.7%	8.9%			
Employee related costs	145 381	144 806	32 663	22.5%	38 108	26.3%	34 405	23.8%	32 443	22.4%	137 617	95.0%	31 292	100.1%	3.7%			
Remuneration of councillors	5 032	5 047	1 157	23.0%	967	19.2%	1 457	28.9%	1 367	27.1%	4 947	98.0%	1 157	100.0%	18.2%			
Debt impairment	15 920	36 289	3 980	25.0%	3 980	25.0%	3 980	11.0%	4 358	12.0%	16 298	44.9%	5 006	100.0%	(12.9%)			
Depreciation and asset impairment	22 821	18 555	5 705	25.0%	5 705	25.0%	2 221	12.0%	3 058	16.5%	16 690	89.9%	5 432	100.0%	(45.7%)			
Finance charges	13 837	14 358	-	-	1 371	-	-	-	2 994	20.8%	10 365	72.2%	6 597	97.7%	(54.6%)			
Buy purchases	79 694	79 694	20 057	25.2%	18 363	23.0%	19 991	25.1%	16 807	21.1%	75 217	94.4%	16 191	93.3%	3.8%			
Other Materials	3 237	3 740	443	13.7%	965	29.8%	921	24.7%	970	26.1%	3 299	88.6%	988	91.2%	(1.6%)			
Contractor services	19 573	25 640	3 257	16.6%	5 541	28.3%	5 997	23.4%	7 302	26.5%	22 990	86.2%	5 544	85.9%	31.7%			
Transfers and grants	2 700	4 270	954	35.3%	964	35.7%	776	18.2%	916	21.4%	3 610	84.5%	741	91.2%	23.5%			
Other expenditure	131 213	171 740	11 051	8.4%	1 142	-	(820)	(12.1%)	-	-	322	47.9%	138	82.0%	(100.0%)			
Loss on disposal of PPE	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	7 175	(2 935)	151 377		(40 436)		(23 865)		(55 393)		31 683		(39 627)					
Transfers recognised - capital	27 214	39 710	7 238	26.6%	5 105	18.6%	8 823	22.2%	4 631	11.7%	25 797	65.0%	17 430	118.9%	(73.4%)			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	34 389	36 776	158 615				(35 331)		(15 042)		(50 762)		57 480		(22 197)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	34 389	36 776	158 615				(35 331)		(15 042)		(50 762)		57 480		(22 197)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	34 389	36 776	158 615				(35 331)		(15 042)		(50 762)		57 480		(22 197)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	34 389	36 776	158 615				(35 331)		(15 042)		(50 762)		57 480		(22 197)			

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	45 706	62 645	5 871	12.8%	7 401	16.2%	13 337	21.3%	28 852	46.1%	55 461	88.5%	27 223	98.3%	6.0%			
National Government	24 223	23 609	5 018	20.7%	4 978	20.1%	6 673	29.1%	6 685	28.3%	23 454	99.3%	9 431	102.1%	(29.1%)			
Provincial Government	1 005	10 523	851	84.7%	80	8.0%	2 923	27.8%	2 874	27.3%	6 728	63.9%	5 908	124.0%	(51.3%)			
District Municipality	-	-	1 701	-	-	-	166	9.7%	130	7.6%	295	17.4%	-	-	(100.0%)			
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	25 228	35 833	5 869	23.3%	4 958	19.7%	9 962	27.8%	9 688	27.0%	30 478	85.1%	15 337	115.0%	(36.8%)			
Borrowing	10 000	10 919	-	-	632	6.3%	804	7.4%	8 705	79.7%	10 141	92.9%	7 939	85.9%	9.7%			
Internally generated funds	10 478	15 219	2	-	669	6.4%	3 392	22.3%	10 458	68.7%	14 521	95.4%	3 809	58.9%	174.5%			
Public contributions and donations	-	673	-	-	1 142	-	(820)	(10.6%)	303	79.1%	303	-	430	47.2%	(100.0%)			
Capital Expenditure Standard Classification	45 706	62 645	5 871	12.8%	7 401	16.2%	13 337	21.3%	28 852	46.1%	55 461	88.5%	27 223	98.3%	6.0%			
Governance and Administration	2 483	2 401	(6)	(2%)	33													

Part 3: Cash Receipts and Payments

	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
R thousands																		
Cash Flow from Operating Activities																		
Receipts	464 676	501 629	159 966	34.4%	130 821	28.2%	156 324	31.2%	63 328	12.6%	510 439	101.8%	78 912	102.8%	(19.7%)			
Property, rates, penalties and collection charges	101 543	97 559	29 393	28.9%	27 065	26.7%	23 447	24.0%	10 396	10.7%	90 301	92.6%	13 396	82.2%	(22.4%)			
Service charges	202 438	236 525	61 503	30.4%	60 455	29.9%	61 630	26.1%	30 538	12.9%	214 126	90.5%	45 310	109.1%	(32.6%)			
Other revenue	13 915	19 537	17 722	127.4%	7 454	53.6%	7 635	39.1%	4 944	25.3%	37 755	193.3%	18 619	345.7%	(73.4%)			
Government - operating	116 966	101 962	37 013	31.6%	25 977	22.2%	57 448	56.3%	14 588	14.3%	135 025	132.4%	-	93.3%	(100.0%)			
Government - capital	27 214	39 710	13 726	50.4%	8 521	31.3%	4 667	11.8%	-	-	26 914	67.8%	-	35.2%	-			
Interest	2 600	6 337	609	23.4%	1 348	51.8%	1 497	23.6%	2 863	45.2%	6 318	99.7%	1 587	148.8%	80.4%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(382 205)	(426 282)	(98 789)	25.8%	(109 776)	28.7%	(112 149)	26.3%	(90 179)	21.2%	(410 892)	96.4%	(95 423)	116.9%	(5.5%)			
Suppliers and employees	(365 668)	(407 694)	(97 834)	26.8%	(101 441)	27.7%	(111 373)	27.3%	(85 120)	20.9%	(395 768)	97.1%	(90 598)	118.2%	(6.0%)			
Finance charges	(13 837)	(14 358)	-	-	(7 371)	53.3%	-	-	(4 144)	28.9%	(11 515)	80.2%	(4 080)	90.3%	1.5%			
Transfers and grants	(2 700)	(4 230)	(954)	35.3%	(776)	18.3%	(916)	21.6%	(3 610)	85.3%	(747)	91.2%	(23.5%)	-	-			
Net Cash from/(used) Operating Activities	62 470	75 347	61 178	74.2%	21 044	25.5%	44 175	58.6%	(26 851)	(35.6%)	99 546	132.1%	(16 511)	50.8%	62.6%			
Cash Flow from Investing Activities																		
Receipts	(350)	(244)	-	-	-	-	(533)	219.0%	-	-	(533)	219.0%	25 704	(1 810.7%)	(100.0%)			
Proceeds from disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	(350)	(302)	-	-	-	-	(77)	(31.7%)	-	-	(77)	(31.7%)	-	-	-			
Payments	(44 627)	(60 409)	(5 871)	13.2%	(7 401)	16.6%	(13 431)	22.2%	(18 555)	30.7%	(45 259)	74.9%	(27 223)	103.3%	(31.8%)			
Capital assets	(44 627)	(60 409)	(5 871)	13.2%	(7 401)	16.6%	(13 431)	22.2%	(18 555)	30.7%	(45 259)	74.9%	(27 223)	103.3%	(31.8%)			
Net Cash from/(used) Investing Activities	(44 977)	(60 653)	(5 871)	13.1%	(7 401)	16.5%	(13 964)	23.0%	(18 555)	30.6%	(45 792)	75.5%	(1 519)	91.9%	1121.9%			
Cash Flow from Financing Activities																		
Receipts	10 246	10 327	-	-	-	-	71	.7%	10 002	96.8%	10 073	97.5%	16 400	98.2%	(39.0%)			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	10 000	10 000	-	-	-	-	-	-	10 000	100.0%	10 000	100.0%	16 400	100.0%	(39.0%)			
Increase (decrease) in consumer deposits	246	327	-	-	-	-	-	-	21.7%	2	5%	73	22.2%	-	(100.0%)			
Payments	(13 531)	(12 212)	-	-	-	-	(5 893)	43.6%	-	-	(6 301)	51.6%	(12 194)	99.9%	(3 079)	62.6%	104.6%	
Repayment of borrowing	(13 531)	(12 212)	-	-	-	-	(5 893)	43.6%	-	-	(6 301)	51.6%	(12 194)	99.9%	(3 079)	62.6%	104.6%	
Total Cash from/(Used) Financing Activities	(3 285)	(1 885)	-	-	-	-	(5 893)	179.4%	71	(3.8%)	3 701	(196.3%)	(2 122)	112.5%	13 321	211.2%	(72.2%)	
Net Increase/(Decrease) in cash held	34 209	12 809	55 307	161.7%	7 750	22.7%	30 282	236.4%	(41 705)	(325.6%)	51 433	403.1%	(4 708)	(9.4%)	785.8%			
Cash/cash equivalents at the year begin:	76 924	49 177	54 274	70.6%	109 581	142.5%	117 331	238.6%	147 612	300.2%	54 274	110.4%	33 217	75.3%	344.4%			
Cash/cash equivalents at the year end:	111 133	61 986	109 581	98.6%	117 331	105.6%	147 612	238.1%	105 907	170.9%	105 907	170.9%	28 509	37.1%	271.5%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 030	18.4%	1 162	5.3%	938	4.3%	15 751	72.0%	21 882	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 500	57.8%	1 332	9.1%	479	3.3%	4 396	29.9%	14 707	17.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 515	25.0%	812	3.7%	287	1.3%	15 459	70.0%	22 073	26.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 836	31.7%	405	4.5%	564	6.3%	5 141	57.5%	8 947	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 923	14.8%	368	2.8%	237	1.8%	10 424	80.5%	12 952	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	438	10.8%	297	7.3%	75	1.9%	3 248	80.0%	4 058	4.8%	-	-	-	-
Total By Income Source	23 242	27.5%	4 377	5.2%	2 582	3.1%	54 418	64.3%	84 618	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	103	25.9%	34	8.5%	24	6.1%	236	59.4%	397	5%	-	-	-	-
Commercial	1 410	26.7%	224	4.2%	383	7.2%	3 264	61.8%	5 280	6.2%	-	-	-	-
Households	21 729	27.5%	4 119	5.2%	2 175	2.8%	50 918	64.5%	78 941	93.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 242	27.5%	4 377	5.2%	2 582	3.1%	54 418	64.3%	84 618	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr Allen Pauso	044 501 3014
Financial Manager	Mr Felix Lotter	044 501 3021

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNNSA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Operating Revenue and Expenditure																
Operating Revenue	536 766	616 513	293 878	54.7%	79 005	14.7%	97 883	15.9%	88 253	14.3%	559 020	90.7%	77 839	99.2%	13.4%	
Property rates	159 457	159 457	158 807	99.6%	(747)	(5%)	(62)	-	542	3%	158 540	99.4%	(391)	99.2%	(238.4%)	
Property rates - penalties and collection charges	2 804	2 804	710	25.3%	949	33.9%	828	29.5%	719	25.7%	3 207	114.4%	710	117.5%	1.4%	
Service charges - electricity revenue	194 108	188 213	49 042	25.3%	41 352	21.3%	51 408	27.3%	46 862	24.9%	188 664	100.2%	43 673	99.3%	7.3%	
Service charges - water revenue	49 227	48 903	21 005	42.7%	9 027	18.3%	11 532	23.6%	9 064	18.5%	50 628	103.5%	5 712	95.3%	58.7%	
Service charges - sanitation revenue	11 464	11 469	11 229	97.9%	90	.8%	141	1.2%	357	3.1%	11 817	103.0%	101	101.6%	253.6%	
Service charges - refuse revenue	15 352	15 352	15 392	100.3%	(306)	(2.0%)	(15)	(.1%)	(40)	(.3%)	15 030	97.9%	(160)	98.3%	(75.9%)	
Service charges - other	2 434	2 197	376	15.4%	(1 862)	(76.5%)	533	24.3%	548	24.9%	(405)	(18.4%)	335	14.1%	63.5%	
Rental of facilities and equipment	5 030	5 030	3 162	62.9%	1 076	21.4%	1 057	21.0%	1 060	21.1%	6 355	126.4%	1 186	86.7%	(10.7%)	
Interest earned - external investments	2 346	2 346	824	35.1%	1 027	43.8%	1 593	67.9%	1 469	62.6%	4 912	204.4%	925	43.3%	58.8%	
Interest earned - outstanding debtors	3 250	3 250	921	28.3%	1 229	37.8%	1 247	38.4%	1 239	38.1%	4 636	142.6%	973	113.3%	27.4%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	15 111	78 111	4 079	27.0%	4 453	29.5%	5 961	7.6%	4 753	6.1%	19 246	24.6%	2 852	101.4%	66.7%	
Licenses and permits	1 998	1 999	412	20.4%	366	18.3%	466	23.3%	399	20.0%	1 643	82.2%	388	86.5%	3.4%	
Agency services	1 800	1 800	616	34.2%	590	32.8%	617	34.3%	608	33.8%	2 431	135.1%	555	121.1%	9.4%	
Transfers recognised - operational	68 844	91 990	26 272	38.2%	19 400	28.2%	20 558	22.3%	18 756	20.4%	84 987	92.4%	19 882	105.2%	(5.7%)	
Other own revenue	3 291	3 341	1 030	31.3%	2 057	62.5%	1 992	59.6%	1 917	57.4%	6 995	209.4%	1 105	156.5%	73.5%	
Gains on disposal of PPE	250	250	1	4%	304	121.5%	26	10.5%	2	8%	333	133.3%	2	2.8%	27.5%	
Operating Expenditure	540 748	613 352	128 496	23.8%	127 002	23.5%	123 888	20.2%	163 657	26.7%	543 043	88.5%	157 509	101.0%	3.9%	
Employee related costs	173 706	172 338	39 549	22.8%	47 491	27.3%	41 268	23.9%	40 786	23.7%	169 094	98.1%	38 127	100.9%	7.0%	
Remuneration of councillors	6 665	6 665	1 580	23.7%	1 580	23.7%	1 581	23.7%	1 736	26.1%	6 477	97.2%	1 535	98.9%	13.1%	
Debt impairment	25 196	88 196	6 294	25.0%	6 296	25.0%	6 296	7.1%	6 306	7.2%	25 196	28.6%	7 122	100.0%	(11.5%)	
Depreciation and asset impairment	28 199	28 199	7 051	25.0%	7 050	25.0%	7 049	25.0%	7 049	25.0%	28 199	100.0%	5 913	192.2%	-	
Finance charges	18 500	14 500	-	-	1 302	34.1%	340	2.3%	4 174	28.8%	10 816	74.6%	1 945	65.5%	113.8%	
Bulk purchases	137 236	126 236	32 288	23.5%	26 686	19.4%	27 220	21.1%	41 795	32.3%	127 991	99.0%	39 655	97.3%	7.1%	
Other Materials	16 843	21 348	2 199	12.7%	1 961	18.9%	6 471	30.3%	8 120	38.0%	19 911	93.3%	8 655	143.9%	(6.2%)	
Contractor services	22 941	22 759	5 560	11.2%	5 503	24.0%	4 745	32.7%	8 920	39.2%	24 448	107.4%	7 022	94.8%	27.4%	
Transfers and grants	5 514	5 464	1 488	27.0%	1 166	21.1%	1 743	31.9%	976	17.9%	5 373	98.3%	734	88.9%	33.0%	
Other expenditure	105 949	124 651	35 524	33.5%	21 746	20.5%	24 475	19.6%	43 795	35.1%	125 539	100.7%	47 424	107.4%	(7.7%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(3 981)	3 161	165 382		(47 997)		(26 005)		(75 404)		15 977		(79 670)			
Transfers recognised - capital	39 484	50 790	10 573	26.8%	5 224	13.2%	6 573	12.9%	14 718	29.0%	37 088	73.0%	16 092	81.5%	(8.5%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	35 503	53 951	175 955		(42 772)		(19 462)		(60 686)		53 035		(63 578)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	35 503	53 951	175 955		(42 772)		(19 462)		(60 686)		53 035		(63 578)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	35 503	53 951	175 955		(42 772)		(19 462)		(60 686)		53 035		(63 578)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	35 503	53 951	175 955		(42 772)		(19 462)		(60 686)		53 035		(63 578)			

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	70 174	89 134	12 687	18.1%	13 061	18.6%	9 901	11.1%	35 257	39.6%	70 905	79.5%	29 095	85.3%	21.2%	
National Government	21 317	23 065	5 636	26.4%	3 801	17.8%	3 318	14.4%	7 487	33.3%	20 442	88.6%	11 953	101.5%	(35.7%)	
Provincial Government	18 167	29 500	4 937	27.2%	6 029	33.2%	2 511	8.5%	6 531	22.1%	20 008	67.8%	(611)	73.7%	(1 168.6%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	39 484	52 615	10 573	26.8%	9 830	24.9%	5 829	11.1%	14 218	27.0%	40 451	76.9%	11 341	89.7%	25.4%	
Borrowing	16 495	17 390	1 225	7.4%	2 581	15.6%	1 737	10.0%	7 549	43.4%	13 092	75.3%	6 917	82.2%	9.1%	
Internally generated funds	14 195	15 379	888	6.3%	649	4.6%	2 305	15.0%	13 191	85.8%	17 034	110.8%	10 836	94.1%	21.7%	
Public contributions and donations	-	3 751	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)	
Capital Expenditure Standard Classification	70 174	89 134	12 687	18.1%	13 061	18.6%	9 901	11.1%	35 257	39.6%	70 905	79.5%	29 095	85.3%	21.2%	
Governance and Administration	2 630	6 033	1 137	43.3%	(74)	(2.8%)	337	5.6%	3 218	53.3%	4 619	76.6%	7 002	110.1%	(54.0%)	
Executive & Council	2 590	2 532	322	12.4%	(1)	(1%)	68	3.1%	2 266	89.5%	2 039	98.6%	4 252	103.4%	(11.5%)	
Budget & Financial Office	1 039	1 039	1	1%	1	1%	1	1%	376	36.5%	454	44.2%	422	45.5%	(11.5%)	
Corporate Services	40	2 471	814	203.4%	(75)	(188.0%)	369	14.5%	576	23.3%	1 674	67.7%	1 812	127.7%	(68.2%)	
Community and Public Safety	67 544	33 507	5 004	7.4%	6 245	9.2%	4 053	12.1%	11 210	33.5%	26 512	70.1%	4 081	88.0%	174.7%	
Community & Social Services	67 544	4 742	4	1%	190	3.2%	1 478	31.2%</								

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																		
Receipts	540 922	571 470	195 105	36.1%	161 687	29.9%	160 664	28.1%	122 209	21.4%	639 666	111.9%	113 152	115.6%	8.0%			
Property, rates, penalties and collection charges	149 330	153 272	54 421	36.4%	37 638	25.2%	28 269	18.4%	24 497	16.1%	145 025	94.6%	23 206	98.1%	6.4%			
Service charges	251 121	253 498	62 063	24.7%	58 432	23.3%	56 771	22.4%	53 339	21.0%	230 605	91.0%	50 238	93.1%	6.2%			
Other revenue	26 987	25 506	36 176	134.1%	32 035	118.7%	35 000	137.2%	34 008	133.3%	137 219	538.0%	28 939	519.2%	17.5%			
Government - operating	68 844	86 278	26 796	38.9%	21 360	31.0%	24 457	28.3%	8 657	10.0%	81 270	94.2%	9 564	119.4%	(9.5%)			
Government - capital	39 484	48 168	14 825	37.5%	11 195	28.4%	14 576	30.3%	13	-	40 609	84.3%	280	90.6%	(95.3%)			
Interest	5 155	4 748	824	16.0%	1 027	19.9%	1 593	33.5%	1 494	31.5%	4 938	104.0%	925	34.2%	61.5%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(473 073)	(484 464)	(161 120)	34.1%	(130 577)	27.6%	(127 476)	26.3%	(139 205)	28.7%	(558 378)	115.3%	(143 401)	120.7%	(2.9%)			
Suppliers and employees	(449 261)	(464 500)	(157 821)	35.1%	(124 924)	27.8%	(122 660)	26.4%	(134 054)	28.9%	(539 460)	116.1%	(137 956)	121.7%	(2.8%)			
Finance charges	(18 297)	(14 500)	(1 815)	9.9%	(4 487)	24.5%	(3 070)	21.2%	(4 199)	29.0%	(13 572)	93.6%	(4 714)	103.4%	(10.9%)			
Transfers and grants	(5 514)	(5 464)	(1 484)	26.9%	(1 166)	21.1%	(1 746)	31.9%	(9 952)	17.4%	(5 347)	97.9%	(731)	88.3%	30.2%			
Net Cash from/(used) Operating Activities	67 849	87 006	33 985	50.1%	31 110	45.9%	33 188	38.1%	(16 996)	(19.5%)	81 287	93.4%	(30 248)	84.4%	(43.8%)			
Cash Flow from Investing Activities																		
Receipts	(1 450)	(911)	286	(19.7%)	579	(39.9%)	175	(19.2%)	409	(44.9%)	1 449	(159.0%)	893	64.4%	(54.1%)			
Proceeds from disposal of PPE	250	250	6	2.4%	311	124.4%	(20)	(8.0%)	(30)	(15.0%)	269	102.7%	688	25.8%	(105.5%)			
Decrease in non-current debtors	-	-	280	-	251	-	195	-	447	-	1 172	-	204	-	119.0%			
Decrease in other non-current receivables	115	125	-	-	17	(1.0%)	-	-	-	-	17	(1.4%)	-	-	-			
Decrease (increase) in non-current investments	(1 815)	(1 286)	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(70 174)	(89 134)	(12 957)	18.5%	(10 627)	15.1%	(9 013)	10.1%	(32 022)	35.9%	(64 618)	72.5%	(28 954)	84.5%	10.6%			
Capital assets	(70 174)	(89 134)	(12 957)	18.5%	(10 627)	15.1%	(9 013)	10.1%	(32 022)	35.9%	(64 618)	72.5%	(28 954)	84.5%	10.6%			
Net Cash from/(used) Investing Activities	(71 624)	(90 045)	(12 671)	17.7%	(10 048)	14.0%	(8 838)	9.8%	(31 613)	35.1%	(63 169)	70.2%	(28 061)	85.2%	12.7%			
Cash Flow from Financing Activities																		
Receipts	16 891	17 905	35 812	212.0%	4 683	27.7%	140	.8%	227	1.3%	40 862	228.2%	230	4.6%	(1.3%)			
Short term loans	-	-	21 400	-	4 548	-	-	-	-	-	25 948	-	-	-	-			
Borrowing long term/financing	16 057	17 105	14 157	88.2%	-	-	-	-	-	-	14 157	82.8%	39	-2%	(100.0%)			
Increase (decrease) in consumer deposits	834	801	295	30.6%	135	16.2%	140	17.4%	227	28.3%	757	94.5%	191	83%	18.7%			
Payments	(16 132)	(18 196)	(1 210)	7.5%	(6 207)	38.5%	(961)	5.3%	(7 030)	38.6%	(15 408)	84.7%	(5 939)	64.4%	18.4%			
Repayment of borrowing	(16 132)	(18 196)	(1 210)	7.5%	(6 207)	38.5%	(961)	5.3%	(7 030)	38.6%	(15 408)	84.7%	(5 939)	64.4%	18.4%			
Net Cash from/(Used) Financing Activities	759	(296)	34 602	4 556.2%	(1 524)	(200.6%)	(821)	283.1%	(6 803)	2 344.4%	25 455	(8 172.0%)	(5 709)	173.3%	19.2%			
Net Increase/(Decrease) in cash held	(3 015)	(3 330)	55 917	(1 854.3%)	19 539	(648.0%)	23 529	(706.7%)	(55 412)	1 664.3%	43 572	(1 308.7%)	(64 019)	145.1%	(13.4%)			
Cash/cash equivalents at the year begin:	30 566	17 303	17 303	56.6%	73 220	239.5%	92 759	536.1%	116 287	672.1%	17 303	100.0%	87 550	100.0%	32.8%			
Cash/cash equivalents at the year end:	27 551	13 974	73 220	265.8%	92 759	336.7%	116 287	832.2%	60 876	435.6%	60 876	435.6%	23 532	77.0%	158.7%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 974	15.1%	1 710	6.5%	1 466	5.6%	19 081	72.7%	26 231	23.8%	90	.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 739	55.4%	3 425	16.2%	1 035	4.9%	4 983	23.5%	21 181	19.2%	73	3%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 736	20.1%	2 018	5.2%	1 163	3.0%	27 628	71.7%	38 545	34.9%	108	3%	-	-
Receivables from Exchange Transactions - Waste Water Management	602	6.9%	268	3.1%	318	3.6%	7 578	86.4%	8 766	7.9%	58	.7%	-	-
Receivables from Exchange Transactions - Waste Management	869	9.0%	367	3.8%	416	4.3%	7 958	82.8%	9 610	8.7%	952	9.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	258	4.8%	119	2.2%	112	2.1%	4 895	90.9%	5 384	4.9%	8	.1%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 509)	(52.7%)	136	20.2%	131	19.4%	3 917	581.2%	674	6%	-	-	-	-
Total By Income Source	21 669	19.6%	8 044	7.3%	4 640	4.2%	76 039	68.9%	110 392	100.0%	1 288	1.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	895	17.8%	162	3.2%	17	.3%	3 949	78.6%	5 023	4.5%	-	-	-	-
Commercial	8 003	31.6%	2 782	11.0%	1 223	4.8%	13 290	52.5%	25 298	22.9%	-	-	-	-
Households	11 667	15.6%	4 787	6.4%	3 275	4.4%	55 181	73.7%	74 910	67.9%	1 288	1.7%	-	-
Other	1 104	21.4%	313	6.1%	125	2.4%	3 619	70.1%	5 161	4.7%	-	-	-	-
Total By Customer Group	21 669	19.6%	8 044	7.3%	4 640	4.2%	76 039	68.9%	110 392	100.0%	1 288	1.2%	-	-

Contact Details

Municipal Manager	Ms Lauren Waring	044 302 6590
Financial Manager	G S Easton	044 302 6389

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15													2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
	Q4 of 2013/14	Q4 of 2014/15													
Operating Revenue and Expenditure															
Operating Revenue	308 817	212 894	64 180	20.8%	81 247	26.3%	48 296	22.7%	10 189	4.8%	203 912	95.8%	7 771	66.8%	31.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 357	2 357	393	16.7%	(1 010)	(42.8%)	1 330	56.5%	582	24.7%	1 296	55.0%	139	102.0%	318.3%
Interest earned - external investments	4 500	4 750	1 352	30.1%	1 623	36.1%	2 254	47.4%	1 921	40.4%	7 150	150.5%	1 330	175.4%	44.4%
Interest earned - outstanding debts	-	881	245	-	268	-	206	23.4%	28	3.1%	746	84.7%	-	(100.0%)	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	12 671	13 777	3 029	23.9%	3 029	23.9%	3 958	28.7%	3 217	23.3%	13 233	96.1%	3 029	118.4%	6.2%
Transfers recognised - operational	170 060	170 030	55 743	32.8%	73 370	43.1%	38 761	22.8%	-	-	167 875	98.7%	-	99.2%	-
Other own revenue	119 229	21 098	3 417	2.9%	3 966	3.3%	1 787	8.5%	4 443	21.1%	13 612	64.5%	3 272	20.8%	35.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	306 313	209 276	30 554	10.0%	39 157	12.8%	56 663	27.1%	43 582	20.8%	169 957	81.2%	46 836	54.9%	(6.9%)
Employee related costs	155 035	94 315	21 379	13.8%	25 209	16.3%	22 232	23.6%	21 497	22.8%	90 317	95.8%	21 146	58.9%	1.7%
Remuneration of councillors	7 705	7 723	1 786	23.2%	1 761	22.9%	1 730	22.4%	2 136	27.7%	7 413	96.6%	1 996	100.5%	7.6%
Debt impairment	-	800	1 800	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 322	6 800	691	8.3%	1 015	12.2%	693	10.2%	1 324	19.5%	3 723	54.8%	1 876	83.9%	(29.4%)
Finance charges	530	830	80	15.2%	-	-	57	6.9%	-	-	138	16.4%	-	46.2%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 825	8 414	2 396	24.4%	1 252	12.7%	2 235	26.6%	1 765	21.0%	7 648	90.9%	2 896	91.8%	(39.0%)
Transfers and grants	4 084	35 038	534	13.1%	445	10.9%	23 536	67.2%	7 516	21.4%	32 031	91.4%	8 084	245.0%	(7.0%)
Other expenditure	120 011	54 354	3 688	3.1%	9 476	7.9%	6 180	11.4%	9 344	17.2%	28 687	52.8%	10 840	31.3%	(13.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 504	3 619	33 626		42 090		(8 367)		(33 393)		33 955		(39 065)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 504	3 619	33 626		42 090		(8 367)		(33 393)		33 955		(39 065)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 504	3 619	33 626		42 090		(8 367)		(33 393)		33 955		(39 065)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 504	3 619	33 626		42 090		(8 367)		(33 393)		33 955		(39 065)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 504	3 619	33 626		42 090		(8 367)		(33 393)		33 955		(39 065)		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Cash Flow from Operating Activities																
Receipts	299 998	329 184	64 180	21.4%	122 669	40.9%	48 296	14.7%	10 189	3.1%	245 334	74.5%	7 771	67.3%	31.1%	
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other revenue	125 438	155 436	6 918	5.5%	47 506	37.9%	9 009	5.8%	8 241	5.3%	71 675	46.1%	6 441	30.1%	28.0%	
Government - operating	170 060	168 996	55 664	32.7%	73 272	43.1%	36 827	21.8%	-	-	165 763	96.1%	-	99.5%	-	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	4 500	4 752	1 597	35.5%	1 891	42.0%	2 460	51.8%	1 948	41.0%	7 896	166.2%	1 330	175.3%	46.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(290 976)	(319 219)	(160 483)	55.2%	(262 576)	90.2%	(247 542)	77.5%	(282 015)	88.3%	(952 616)	298.4%	(160 937)	282.6%	75.2%	
Suppliers and employees	(286 364)	(283 493)	(159 868)	55.8%	(262 131)	91.5%	(223 949)	79.0%	(274 603)	96.9%	(920 551)	324.7%	(152 853)	283.6%	79.7%	
Finance charges	(528)	(830)	(80)	15.2%	-	-	(57)	6.9%	-	(138)	16.6%	-	46.2%	-	-	
Transfers and grants	(4 084)	(34 896)	(534)	13.1%	(445)	10.9%	(23 536)	67.4%	(7 112)	21.2%	(31 927)	91.5%	(8 080)	253.2%	(8.3%)	
Net Cash from/(used) Operating Activities	9 022	9 965	(96 303)	(1 067.4%)	(139 907)	(1 550.7%)	(199 246)	(1 999.4%)	(21 826)	(2 727.7%)	(707 282)	(7 097.4%)	(153 166)	(2 547.0%)	77.5%	
Cash Flow from Investing Activities																
Receipts	2 532	-	100 683	3 976.4%	273 240	10 792.3%	191 479	-	239 217	-	804 439	-	156 514	19 433.9%	52.8%	
Proceeds from disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	2 532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	100 683	-	273 202	-	191 479	-	239 217	-	804 581	-	156 514	-	52.8%	
Payments	(8 300)	(9 413)	(10)	.1%	(91)	1.1%	(469)	5.0%	(7 595)	80.7%	(8 165)	86.7%	(473)	8.9%	1 504.6%	
Capital assets	(8 300)	(9 413)	(10)	1.1%	(91)	1.1%	(469)	5.0%	(7 595)	80.7%	(8 165)	86.7%	(473)	8.9%	1 504.6%	
Net Cash from/(used) Investing Activities	(5 768)	(9 413)	100 673	(1 745.4%)	273 169	(4 735.9%)	191 011	(2 029.3%)	231 622	(2 460.7%)	796 475	(8 461.7%)	156 040	(11 175.6%)	48.4%	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/Refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(650)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(650)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(Used) Financing Activities	(650)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	2 604	553	4 370	167.8%	133 262	5 117.6%	(8 236)	(1 490.3%)	(40 204)	(7 275.3%)	89 192	16 140.3%	2 874	(243.4%)	(1 498.7%)	
Cash/cash equivalents at the year begin:	94 582	-	14 487	15.3%	18 857	19.9%	152 119	-	143 883	-	14 487	-	11 613	72.5%	1 139.0%	
Cash/cash equivalents at the year end:	97 186	553	18 857	19.4%	152 119	156.5%	143 883	26 037.2%	103 680	18 761.9%	103 680	18 761.9%	14 483	16.3%	615.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	7.5%	3	7.5%	0	.7%	33	84.3%	39	4.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	621	6.5%	1 290	13.5%	53	.6%	7 593	79.4%	9 957	99.6%	-	-	-	-
Total By Income Source	624	6.5%	1 293	13.5%	53	.6%	7 626	79.5%	9 597	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	542	22.4%	1 200	49.6%	41	1.7%	639	26.4%	2 422	25.2%	-	-	-	-
Other	83	1.2%	93	1.3%	12	.2%	6 987	97.4%	7 174	74.8%	-	-	-	-
Total By Customer Group	624	6.5%	1 293	13.5%	53	.6%	7 626	79.5%	9 597	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
Creditor Age Analysis														
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 143	100.0%	-	-	-	-	-	-	-	-	1 143	49.9%	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 145	100.0%	-	-	-	-	-	-	-	-	1 145	50.0%	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	1	100.0%	-	-	-	-	-	-	-	-	1	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	2 289	100.0%	-	-	-	-	-	-	-	-	2 289	100.0%	-	-

Contact Details

Municipal Manager	Mr Godfrey Louw	044 803 1445
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	40 932	39 697	16 142	39.4%	10 497	25.6%	10 218	25.7%	5 795	14.6%	42 651	107.4%	5 495	86.9%	5.5%		
Property rates	2 875	2 530	2 874	100.0%	(101)	(3.5%)	16	6%	(23)	(9%)	2 766	109.3%	17	103.3%	(231.1%)		
Property rates - penalties and collection charges	63	60	53	84.2%	65	103.1%	65	107.9%	62	103.5%	246	409.2%	56	287.9%	10.4%		
Service charges - electricity revenue	10 346	9 058	2 536	24.5%	2 246	21.7%	2 320	25.6%	2 218	24.5%	9 320	102.9%	2 190	99.2%	1.3%		
Service charges - water revenue	2 059	1 560	586	28.5%	603	29.3%	750	48.1%	422	27.1%	2 361	151.4%	493	120.8%	(14.3%)		
Service charges - sanitation revenue	2 121	1 731	569	26.8%	452	21.3%	449	25.9%	425	24.6%	1 895	109.5%	410	94.7%	3.8%		
Service charges - refuse revenue	1 823	1 634	461	25.3%	465	25.5%	404	24.7%	400	24.5%	1 730	105.8%	416	100.6%	(3.9%)		
Service charges - other	88	311	52	58.9%	12	13.7%	8	2.6%	14	4.6%	87	27.8%	26	35.6%	(44.6%)		
Rental of facilities and equipment	881	834	248	28.1%	302	34.3%	268	32.1%	243	29.1%	1 060	127.2%	72	103.0%	239.7%		
Interest earned - external investments	493	467	92	18.7%	116	23.6%	72	15.4%	51	10.8%	331	71.0%	71	47.5%	(28.9%)		
Interest earned - outstanding debtors	167	158	88	52.7%	53	31.6%	51	32.3%	53	33.3%	245	154.7%	44	149.2%	19.8%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	3 205	3 130	1 217	36.6%	1 464	44.3%	1 906	60.9%	1 504	48.1%	6 092	194.6%	1 160	118.3%	29.7%		
Licenses and permits	343	344	298	82.3%	225	62.0%	295	84.0%	296	86.3%	1 115	234.6%	264	300.0%	12.4%		
Agency services	100	95	-	-	11	10.9%	37	38.7%	33	35.1%	81	85.2%	-	(100.0%)	-		
Transfers recognised - operational	15 656	16 779	6 862	43.8%	4 514	28.8%	3 506	20.9%	55	3%	14 937	89.0%	213	66.3%	(74.1%)		
Other own revenue	592	1 007	205	34.7%	70	11.8%	71	7.1%	40	4.0%	387	38.4%	63	28.7%	(36.8%)		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	50 953	49 741	12 107	23.8%	13 596	26.7%	11 516	23.2%	12 924	26.0%	50 143	100.8%	11 690	92.6%	10.6%		
Employee related costs	13 790	12 978	2 729	19.8%	3 348	24.3%	2 712	20.9%	2 936	22.6%	11 725	90.3%	2 507	82.3%	17.1%		
Remuneration of councillors	2 336	2 249	546	23.4%	546	23.4%	546	24.3%	659	29.3%	2 297	102.1%	546	97.9%	20.7%		
Debt impairment	201	190	33	16.5%	(14)	(7.0%)	-	-	-	-	19	10.1%	-	-	-		
Depreciation and asset impairment	12 160	11 486	1 910	15.7%	1 386	11.4%	1 008	8.8%	1 882	16.4%	6 186	53.9%	2 708	94.6%	(30.5%)		
Finance charges	6 523	6 300	2 167	-	-	-	1 543	24.5%	1 476	23.4%	6 662	105.7%	1 549	105.7%	(4.7%)		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contracted services	2 887	4 230	624	21.6%	792	27.4%	1 112	26.3%	699	14.4%	3 137	74.2%	1 003	61.4%	(39.5%)		
Transfers and grants	4 215	3 983	1 270	30.1%	1 030	24.4%	1 293	32.5%	1 211	30.4%	4 895	120.6%	1 303	98.2%	(7.3%)		
Other expenditure	8 842	8 325	2 818	31.9%	5 033	56.9%	3 302	39.7%	4 151	49.9%	15 304	183.8%	2 067	109.8%	100.8%		
Loss on disposal of PPE	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-		
Surplus/(Deficit)	(10 020)	(10 044)	4 034	(3 099)	(1 298)	(1 298)	(7 129)	(7 129)	(7 492)	(7 492)	(6 196)	(6 196)					
Transfers recognised - capital	11 893	11 943	327	2.7%	6 136	51.6%	30	2%	2 811	23.5%	9 304	77.9%	5 274	132.5%	(46.7%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	1 873	1 899	4 361	3 037	(1 268)	(1 268)	(4 319)	(4 319)	1 811	1 811	(921)	(921)					
Taxation	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	1 873	1 890	4 361	3 037	(1 268)	(1 268)	(4 319)	(4 319)	1 811	1 811	(921)	(921)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	1 873	1 890	4 361	3 037	(1 268)	(1 268)	(4 319)	(4 319)	1 811	1 811	(921)	(921)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	1 873	1 890	4 361	3 037	(1 268)	(1 268)	(4 319)	(4 319)	1 811	1 811	(921)	(921)					

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	11 979	45 271	1 405	11.7%	11 137	93.0%	1 577	3.5%	4 360	9.6%	18 479	40.8%	6 335	84.5%	(31.2%)		
National Government	11 281	44 555	1 404	12.4%	11 125	98.6%	1 577	3.5%	2 982	6.7%	17 087	38.4%	8 128	126.5%	(63.2%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	11 281	44 555	1 404	12.4%	11 125	98.6%	1 577	3.5%	3 907	8.8%	18 012	40.4%	8 128	92.0%	(51.9%)		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	698	715	1	2%	12	1.7%	-	-	453	63.3%	466	65.2%	(2 775)	(365.8%)	(16.3%)		
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Standard Classification	11 979	45 271	1 405	11.7%	11 137	93.0%	1 577	3.5%	4 360	9.6%	18 479	40.8%	6 335	84.5%	(31.2%)		
Governance and Administration	78	621	1	1.6%	134	171.4%	-	-	420	67.6%	555	89.3%	41	63.7%	915.5%		
Executive & Council	37	1	1	-	5	-	-	-	5	-	12	-	3	-	6.6%		
Budget & Financial Office	65	65	-	-	-	-	-	-	347	53.6%	347	53.6%	13	74.6%	2 498.7%		
Corporate Services	13	519	-	-	129	98.2%	-	-	68	13.0%	196	37.8%	29	44.1%	172.3%		
Community and Public Safety	2 008	30 919	1 076	53.6%	5 368	267.3%	1 554	5.0%	45	1%	8 044	26.0%	4 214	55.9%	(98.9%)		
Community & Social Services	1 588	40	-	-	-	-	-	-	35	88.3%	35	88.3%	109	90.0%	(67.5%)		
Sport And Recreation	1 147	1 076	-	-	71	-	24	2.1%	9	8%	1 180	102.9%	1 766	54.1%	(99.5%)		
Public Safety	350	350	-	-	-	-	-	-	1	2%	1	2%	16	39.6%	(95.1%)		
Housing	-	29 311	-	-	297	-	1 530	5.2%	-	-	6 827	23.3%	2 324	57.4%	(100.0%)		
Health	70	70	-	-													

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Cash Flow from Operating Activities																	
Receipts	51 113	45 925	23 728	46.4%	18 108	35.4%	16 757	36.5%	11 602	25.3%	70 195	152.8%	7 536	118.4%	53.9%		
Property rates, penalties and collection charges	2 650	2 000	1 242	46.9%	798	30.1%	320	16.0%	471	23.6%	2 831	141.5%	278	94.1%	69.7%		
Service charges	15 013	13 095	3 316	22.1%	3 247	21.6%	3 190	24.4%	3 131	23.9%	12 884	98.4%	3 229	92.6%	(3.0%)		
Other revenue	5 241	3 510	13 529	258.2%	(6 464)	(123.4%)	9 511	271.0%	4 948	141.0%	21 524	613.2%	3 914	546.5%	26.4%		
Government - operating	15 656	14 786	5 460	34.9%	11 463	73.2%	3 262	22.1%	2	-	20 188	136.5%	0	73.6%	1149.4%		
Government - capital	11 893	11 943	-	-	8 895	74.8%	350	2.9%	2 811	23.5%	12 055	100.9%	-	82.3%	(100.0%)		
Interest	660	591	180	27.3%	169	25.7%	123	20.8%	240	40.6%	713	120.6%	115	78.8%	108.4%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(38 158)	(33 434)	(10 737)	28.1%	(12 358)	32.4%	(9 597)	28.7%	(12 926)	38.9%	(45 689)	136.7%	(11 378)	123.9%	14.2%		
Suppliers and employees	(37 625)	(27 081)	(10 039)	26.7%	(11 551)	30.7%	(8 724)	32.2%	(12 221)	45.1%	(42 536)	157.1%	(10 530)	118.1%	16.1%		
Finance charges	-	(5 848)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	(533)	(505)	(698)	131.0%	(807)	151.4%	(874)	173.0%	(775)	153.4%	(3 153)	624.4%	(848)	500.7%	(8.6%)		
Net Cash from/(used) Operating Activities	12 955	12 490	12 991	100.3%	5 750	44.4%	7 159	57.3%	(1 394)	(11.2%)	24 506	196.2%	(3 842)	103.8%	(63.7%)		
Cash Flow from Investing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(12 484)	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(1 577)	12.6%	(4 372)	35.0%	(18 491)	148.1%	(6 335)	103.6%	(31.0%)		
Capital assets	(12 484)	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(1 577)	12.6%	(4 372)	35.0%	(18 491)	148.1%	(6 335)	103.6%	(31.0%)		
Net Cash from/(used) Investing Activities	(12 484)	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(1 577)	12.6%	(4 372)	35.0%	(18 491)	148.1%	(6 335)	103.6%	(31.0%)		
Cash Flow from Financing Activities																	
Receipts	-	-	11	-	19	-	9	-	11	-	50	-	15	-	(24.2%)		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	11	-	19	-	9	-	11	-	15	-	(24.2%)		
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(Used) Financing Activities			11	-	19	-	9	-	11	-	50	-	15	-	(24.2%)		
Net Increase/(Decrease) in cash held	471	6	11 597	2 459.9%	(5 368)	(1 138.6%)	5 591	86 605.3%	(5 755)	(89 144.5%)	6 065	93 946.2%	(10 162)	1 470.1%	(43.4%)	9.1%	
Cash/cash equivalents at the year begin:	7 972	7 960	8 054	101.0%	19 651	246.5%	14 284	179.5%	19 875	249.7%	8 054	101.2%	18 216	99.9%			
Cash/cash equivalents at the year end:	8 444	7 966	19 651	232.7%	14 284	169.2%	19 875	249.5%	14 120	177.2%	14 120	177.2%	8 054	101.0%		75.3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	26	3.1%	32	3.8%	30	3.5%	760	89.7%	847	13.0%	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	548	61.6%	30	3.3%	21	2.4%	291	32.7%	889	13.6%	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	(1)	(1.9%)	31	1.4%	23	1.0%	2 105	97.6%	2 157	33.0%	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	65	7.2%	32	3.5%	30	3.3%	772	85.9%	898	13.7%	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	89	14.7%	25	4.1%	22	3.7%	471	77.5%	607	9.3%	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	23	6.9%	12	3.5%	24	7.0%	280	82.5%	339	5.2%	-	-	-	-	
Interest on Arrear Debtor Accounts	13	1.6%	606	77.8%	-	-	160	20.6%	779	11.9%	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	(16)	(83.2%)	0	2.2%	1	4.1%	34	176.8%	19	3%	-	-	-	-	
Total By Income Source	746	11.4%	767	11.7%	150	2.3%	4 873	74.5%	6 536	100.0%	-	-	-	-	
Debtors Age Analysis By Customer Group															
Organs of State	4	3%	28	2.3%	16	1.3%	1 167	96.1%	1 214	18.6%	-	-	-	-	
Commercial	303	80.8%	11	2.8%	12	3.2%	50	13.2%	375	5.7%	-	-	-	-	
Households	369	7.6%	727	15.1%	121	2.5%	3 612	74.8%	4 829	73.9%	-	-	-	-	
Other	71	59.9%	2	1.4%	1	1.2%	44	37.5%	118	1.8%	-	-	-	-	
Total By Customer Group	746	11.4%	767	11.7%	150	2.3%	4 872	74.5%	6 536	100.0%	-	-	-	-	

Contact Details

Municipal Manager	Mr Pelle Williams	023 551 1019
Financial Manager	Mrs A S Groenewald	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																
Operating Revenue	52 368	55 301	13 412	25.6%	26 478	50.6%	(300)	(5%)	9 542	17.3%	49 131	88.8%	7 975	80.8%	19.6%	
Property rates	2 419	2 419	1 094	45.2%	451	18.6%	451	18.6%	467	19.3%	2 462	101.8%	427	96.0%	9.4%	
Property rates - penalties and collection charges																
Service charges - electricity revenue	10 276	10 349	2 668	26.0%	2 528	24.4%	2 525	24.5%	2 725	26.3%	10 456	101.0%	2 183	96.5%	24.8%	
Service charges - water revenue	2 679	2 832	558	20.8%	714	26.7%	908	32.1%	732	25.8%	2 912	102.8%	561	105.2%	30.5%	
Service charges - sanitation revenue	1 641	1 919	577	35.1%	574	35.0%	577	30.0%	566	29.5%	2 293	119.5%	484	99.2%	16.7%	
Service charges - refuse revenue	974	1 074	370	38.0%	289	29.6%	333	31.0%	332	30.9%	1 324	123.2%	180	95.0%	84.9%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	327	327	101	31.0%	60	18.5%	60	18.4%	33	10.2%	255	78.1%	74	95.0%	(54.6%)	
Interest earned - external investments	360	700	241	67.1%	193	53.6%	159	22.7%	173	24.7%	767	109.5%	167	159.4%	3.6%	
Interest earned - outstanding debtors	500	600	159	31.8%	112	22.5%	244	40.7%	196	32.7%	712	118.7%	147	112.5%	33.4%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	2 683	7 523	1 192	44.4%	798	29.7%	405	5.4%	731	9.7%	3 126	41.5%	471	35.3%	55.1%	
Licences and permits	1 200	1 200	353	29.4%	304	25.4%	355	29.6%	318	26.5%	1 331	110.9%	282	139.2%	12.6%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	29 093	25 136	6 012	20.7%	20 416	70.2%	(6 362)	(25.3%)	3 209	12.8%	23 275	92.6%	2 926	71.0%	9.7%	
Other own revenue	215	1 221	86	39.8%	38	17.5%	35	2.8%	59	4.8%	217	17.8%	61	34.4%	(3.3%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	1	-	2	-	12	-	(87.5%)	
Operating Expenditure	52 365	71 028	11 480	21.9%	12 352	23.6%	11 042	15.5%	13 377	18.8%	48 250	67.9%	7 729	89.3%	73.1%	
Employee related costs	13 144	12 524	2 747	20.9%	3 352	25.5%	2 545	20.3%	3 029	24.2%	11 674	93.2%	825	81.7%	267.1%	
Remuneration of councillors	2 450	2 450	571	23.3%	574	23.4%	562	23.0%	702	26.7%	2 411	98.4%	201	83.4%	248.9%	
Debt impairment	2 100	2 120	525	25.0%	526	25.0%	525	24.8%	541	25.5%	2 117	99.9%	126	74.5%	329.4%	
Depreciation and asset impairment	1 705	1 705	426	25.0%	426	25.0%	426	25.0%	426	25.0%	1 705	100.0%	145	60.8%	195.0%	
Finance charges	337	337	-	-	-	-	-	-	-	-	-	-	(7)	(1.8%)	(100.0%)	
Bulk purchases	9 000	7 100	1 760	19.6%	2 124	23.6%	1 547	21.8%	2 159	30.4%	7 590	106.9%	665	80.4%	224.7%	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	23 629	44 787	5 450	23.1%	5 350	22.6%	5 436	12.1%	6 518	14.6%	22 754	50.8%	5 774	102.4%	12.9%	
Loss on disposal of PPE	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2	(15 727)	1 932		14 126		(11 342)		(3 835)		881		246			
Transfers recognised - capital	17 008	51 018	6 358	37.4%	36 357	213.8%	(1 932)	(3.8%)	3 249	6.4%	44 033	86.3%	10 740	101.1%	(69.7%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	17 010	35 291	8 291		50 482		(13 274)		(585)		44 914		10 986			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	17 010	35 291	8 291		50 482		(13 274)		(585)		44 914		10 986			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	17 010	35 291	8 291		50 482		(13 274)		(585)		44 914		10 986			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	17 010	35 291	8 291		50 482		(13 274)		(585)		44 914		10 986			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	65 916	99 972	37 433	56.8%	32 180	48.8%	12 603	12.6%	7 672	7.7%	89 889	89.9%	11 217	99.2%	(31.6%)	
Property, penalties and collection charges	2 419	2 513	914	37.8%	713	29.5%	415	16.5%	356	14.2%	2 398	95.4%	470	103.6%	(24.3%)	
Service charges	12 826	15 765	4 202	32.8%	4 011	31.3%	4 363	27.7%	4 364	27.7%	16 940	107.5%	4 354	140.0%	2%	
Other revenue	4 210	8 207	7 934	188.5%	2 504	59.5%	894	10.9%	949	11.6%	12 281	149.6%	958	168.0%	(1.0%)	
Government - operating	29 093	22 111	8 638	29.7%	9 677	33.3%	2 240	10.1%	1 858	8.4%	22 414	101.4%	-	87.5%	(100.0%)	
Government - capital	17 008	50 346	15 724	92.4%	15 082	88.7%	4 532	9.0%	-	35 338	70.2%	5 400	81.2%	(100.0%)		
Interest	360	1 030	21	5.9%	193	53.6%	159	15.5%	145	14.1%	519	50.4%	33	10.1%	335.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(46 854)	(73 185)	(19 762)	42.2%	(11 602)	24.8%	(12 751)	17.4%	(15 221)	20.8%	(59 335)	81.1%	(1 764)	137.2%	762.7%	
Suppliers and employees	(46 517)	(73 147)	(19 762)	42.5%	(11 602)	24.9%	(12 751)	17.4%	(15 221)	20.8%	(59 335)	81.1%	(1 758)	138.3%	765.9%	
Finance charges	(337)	(37)	-	-	-	-	-	-	-	-	-	(7)	1.8%	(100.0%)		
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	19 061	26 787	17 671	92.7%	20 578	108.0%	(148)	(6%)	(7 548)	(28.2%)	30 554	114.1%	9 453	33.6%	(179.9%)	
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	3 500	-	(100.0%)	
Proceeds from disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	3 500	-	(100.0%)	
Payments	(17 008)	(34 321)	(8 160)	48.0%	(23 887)	140.4%	133	(4%)	-	-	(31 913)	93.0%	(19 598)	101.0%	(100.0%)	
Capital assets	(17 008)	(34 321)	(8 160)	48.0%	(23 887)	140.4%	133	(4%)	-	-	(31 913)	93.0%	(19 598)	101.0%	(100.0%)	
Net Cash from/(used) Investing Activities	(17 008)	(34 321)	(8 160)	48.0%	(23 887)	140.4%	133	(4%)	-	-	(31 913)	93.0%	(16 098)	(11.2%)	(100.0%)	
Cash Flow from Financing Activities																
Receipts	22	37	2	11.0%	8	38.1%	13	34.6%	5	14.5%	29	78.2%	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/Refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	22	37	2	11.0%	8	38.1%	13	34.6%	5	14.5%	29	78.2%	-	-	(100.0%)	
Payments	(61)	(61)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(61)	(61)	-	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(Used) Financing Activities	(39)	(24)	2	(6.1%)	8	(21.2%)	13	(53.1%)	5	(22.3%)	29	(119.9%)	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	2 014	(7 558)	9 514	472.4%	(3 300)	(163.8%)	(2)	-	(7 543)	99.8%	(1 331)	17.6%	(6 645)	149.8%	13.5%	
Cash/cash equivalents at the year begin:	3 241	9 755	3 241	100.0%	12 756	393.5%	9 455	96.9%	9 454	96.9%	3 241	33.2%	17 667	-	(46.5%)	
Cash/cash equivalents at the year end:	5 256	2 196	12 756	242.7%	9 455	179.9%	9 454	430.4%	1 911	87.0%	1 911	87.0%	11 022	341.3%	(82.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	194	4.6%	158	3.7%	183	4.3%	3 730	87.4%	4 265	38.0%	555	13.0%	3 505	82.0%
Trade and Other Receivables from Exchange Transactions - Electricity	458	35.3%	167	12.9%	108	8.4%	562	43.4%	1 295	11.5%	468	36.2%	584	45.0%
Receivables from Non-exchange Transactions - Property Rates	(73)	(12.5%)	31	5.3%	15	2.5%	615	104.6%	587	5.2%	158	26.8%	59	10.0%
Receivables from Exchange Transactions - Waste Water Management	84	3.3%	142	5.5%	126	4.9%	2 213	86.3%	2 564	22.8%	265	10.3%	2 203	85.0%
Receivables from Exchange Transactions - Waste Management	122	5.4%	85	3.8%	78	3.4%	1 974	87.4%	2 259	20.1%	190	8.4%	1 799	79.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	891	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	6.1%	5	1.9%	5	1.9%	230	90.1%	256	2.3%	0	2%	267	104.0%
Total By Income Source	800	7.1%	588	5.2%	515	4.6%	9 324	83.1%	11 227	100.0%	1 636	14.6%	9 309	82.0%
Debtors Age Analysis By Customer Group														
Organs of State	80	20.6%	61	15.8%	49	12.7%	198	50.9%	390	3.5%	-	-	-	-
Commercial	106	11.0%	83	8.6%	52	5.4%	722	75.0%	962	8.6%	221	22.9%	-	-
Households	614	6.2%	443	4.5%	414	4.2%	8 404	85.1%	9 875	88.0%	1 415	14.3%	9 309	94.0%
Other	6 837	100.0%	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	800	7.1%	588	5.2%	515	4.6%	9 324	83.1%	11 227	100.0%	1 636	14.6%	9 309	82.0%

Contact Details

Municipal Manager	Mr Heinrich Mettler	023 541 1320
Financial Manager	Mr J Neethling	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	232 295	255 166	71 641	30.8%	45 851	19.7%	46 965	18.4%	41 416	16.2%	205 873	80.7%	40 901	99.6%	1 300	1.3%		
Property rates	24 364	24 364	24 500	100.6%	(6)	-	158	6%	(64)	(3%)	24 588	100.9%	228	99.9%	(126.1%)			
Property rates - penalties and collection charges	620	620	99	15.9%	144	23.2%	119	19.3%	112	18.1%	474	76.4%	104	64.5%	8.1%			
Service charges - electricity revenue	67 167	67 058	14 959	22.3%	15 891	23.7%	16 491	24.6%	17 718	26.4%	65 059	97.0%	15 309	107.5%	15.7%			
Service charges - water revenue	12 695	12 394	2 072	16.3%	3 676	29.0%	3 402	27.5%	3 698	29.8%	12 848	103.7%	3 041	95.2%	21.6%			
Service charges - sanitation revenue	11 670	11 294	3 905	33.5%	2 525	21.6%	2 571	22.8%	2 533	22.4%	11 534	102.1%	2 439	101.3%	3.9%			
Service charges - refuse revenue	5 960	5 821	1 735	29.1%	1 398	23.5%	1 402	24.1%	1 395	24.0%	5 931	101.9%	1 321	99.0%	5.7%			
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	845	804	262	31.0%	257	30.4%	284	35.4%	250	31.1%	1 053	131.1%	226	92.9%	10.7%			
Interest earned - external investments	1 060	1 050	199	18.7%	520	49.0%	382	36.0%	661	62.3%	1 761	166.2%	347	72.1%	90.2%			
Interest earned - outstanding debtors	1 716	1 846	566	33.0%	479	27.9%	473	25.6%	433	23.4%	1 950	105.6%	432	110.4%	1.1%			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	16 120	39 960	1 409	8.7%	1 414	8.8%	2 041	5.1%	2 051	5.1%	6 916	13.7%	2 390	77.7%	(14.2%)			
Licenses and permits	648	648	117	18.1%	94	14.5%	116	17.9%	75	11.6%	402	62.1%	131	71.8%	(42.5%)			
Agency services	520	580	171	32.9%	132	25.4%	161	27.7%	146	25.1%	469	105.0%	155	105.3%	(6.1%)			
Transfers recognised - operational	83 706	85 355	20 814	24.8%	17 444	20.8%	17 656	20.7%	9 360	11.0%	65 273	76.5%	13 553	96.8%	(31.0%)			
Other own revenue	5 114	3 364	833	16.3%	1 885	36.9%	1 707	50.6%	3 048	90.6%	7 474	222.2%	1 221	144.1%	10 946.6%			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	245 644	264 481	48 070	19.6%	58 693	23.9%	50 910	19.2%	63 094	23.9%	220 767	83.5%	60 922	97.3%	3 660	3.6%		
Employee related costs	74 295	72 300	16 609	22.4%	19 792	26.6%	16 624	23.0%	17 489	24.2%	70 515	97.5%	15 637	96.8%	11.8%			
Remuneration of councillors	4 449	4 449	997	22.4%	1 028	23.1%	1 028	23.1%	1 257	28.2%	4 309	96.9%	1 123	92.9%	11.9%			
Debt impairment	3 000	26 840	750	25.0%	750	25.0%	750	28.8%	750	28.8%	3 000	11.2%	650	100.0%	15.4%			
Depreciation and asset impairment	15 081	15 081	3 770	25.0%	3 770	25.0%	3 770	25.0%	3 770	25.0%	15 081	100.0%	3 500	100.0%	6.2%			
Finance charges	1 940	2 116	183	9.4%	177	36.7%	171	8.1%	663	31.3%	1 729	81.7%	705	82.5%	(0.6%)			
Bulk purchases	53 344	51 524	11 262	20.9%	10 060	20.4%	11 475	22.3%	10 515	20.4%	20 421	88.8%	9 849	82.5%	6.8%			
Other Materials	21 053	21 501	1 843	8.8%	4 875	23.2%	3 294	15.3%	7 713	35.9%	17 725	82.4%	5 235	91.9%	47.3%			
Contractor services	7 907	8 135	925	11.7%	1 559	19.7%	2 216	27.2%	1 450	17.8%	6 150	75.6%	2 600	116.9%	(44.2%)			
Transfers and grants	60	60	14	23.2%	-	-	-	-	-	-	-	-	63	105.5%	-			
Other expenditure	64 016	62 470	11 717	18.3%	15 248	23.8%	11 532	18.5%	19 688	31.2%	57 984	92.8%	21 573	109.2%	(9.7%)			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(13 349)	(9 315)	23 571		(12 841)		(3 945)		(21 678)		(14 894)		(20 022)					
Transfers recognised - capital	22 868	39 256	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	9 519	29 941	23 571		(12 841)		(3 945)		(21 678)		(14 894)		(20 022)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	9 519	29 941	23 571		(12 841)		(3 945)		(21 678)		(14 894)		(20 022)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	9 519	29 941	23 571		(12 841)		(3 945)		(21 678)		(14 894)		(20 022)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	9 519	29 941	23 571		(12 841)		(3 945)		(21 678)		(14 894)		(20 022)					

Part 2: Capital Revenue and Expenditure

	2014/15													2013/14			Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter			Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	29 286	43 899	3 177	10.8%	12 287	42.0%	8 142	18.5%	14 902	33.9%	38 508	87.7%	12 543	78.6%	18.8%			
National Government	22 498	26 605	3 163	14.1%	6 247	20.2%	2 216	8.3%	13 433	50.5%	25 158	94.6%	10 203	74.1%	31.7%			
Provincial Government	379	12 651	-	-	-	-	5 771	152.0%	5 289	41.8%	609	4.8%	-	58	28.8%	951.3%		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	22 868	39 256	3 163	13.8%	12 119	53.0%	7 505	19.1%	14 042	35.8%	36 829	93.8%	10 261	72.3%	36.6%			
Borrowing	2 460	2 460	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	3 788	2 014	14	4%	168	4.4%	637	31.6%	860	42.7%	1 679	83.4%	1 919	108.5%	(55.2%)			
Public contributions and donations	170	170	-	-	-	-	-	-	-	-	-	-	-	363	-	(100.0%)		
Capital Expenditure Standard Classification	29 286	43 899	3 177	10.8%	12 287	42.0%	8 142	18.5%	14 902	33.9%	38 508	87.7%	12 543	78.6%	18.8%			
Governance and Administration	991	1 077	5	5%	35	3.6%	569	52.9%	258	23.9%	867	80.5%	78	93.1%	231.5%			
Executive & Council	351	244	-	-	-	-	2	7.6%	9	37.5%	-	-	-	-				

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	251 580	258 898	82 641	32.8%	79 584	31.6%	54 746	21.1%	33 485	12.9%	250 457	96.7%	42 171	101.7%	(20.6%)	
Property, penalties and collection charges	24 234	22 486	8 061	33.3%	5 918	24.4%	4 237	18.8%	3 779	16.8%	21 994	97.8%	4 183	105.8%	(9.7%)	
Service charges	94 659	93 530	24 168	25.5%	23 731	25.1%	21 798	23.3%	21 449	23.1%	91 346	97.7%	21 221	109.3%	2.0%	
Other revenue	23 077	21 480	3 887	16.8%	3 726	16.1%	4 134	19.2%	3 497	16.3%	15 244	71.0%	3 788	89.0%	(7.7%)	
Government - operating	83 796	84 387	35 242	42.1%	40 673	48.5%	16 302	19.3%	1 319	1.6%	93 537	110.8%	12 061	96.3%	(89.1%)	
Government - capital	23 038	34 159	10 531	45.7%	5 043	21.9%	6 791	19.9%	2 152	6.3%	24 517	71.8%	-	98.9%	(100.0%)	
Interest	2 776	2 856	752	27.1%	493	17.7%	1 485	52.0%	1 089	38.1%	3 818	133.7%	918	95.7%	18.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(221 295)	(223 407)	(43 555)	19.7%	(54 134)	24.5%	(46 230)	20.7%	(58 534)	26.2%	(202 452)	90.6%	(56 666)	97.0%	3.3%	
Suppliers and employees	(219 295)	(221 232)	(43 352)	19.8%	(53 461)	24.4%	(46 170)	20.9%	(57 911)	26.2%	(200 894)	90.8%	(56 017)	97.0%	3.4%	
Finance charges	(1 940)	(2 116)	(188)	9.7%	(673)	34.7%	(11)	5%	(622)	29.4%	(1 495)	70.6%	(650)	93.1%	(4.2%)	
Transfers and grants	(60)	(60)	(14)	23.2%	-	-	(49)	82.4%	-	-	(63)	105.5%	-	-	-	
Net Cash from/(used) Operating Activities	30 285	35 491	39 086	129.1%	25 450	84.0%	8 516	24.0%	(25 048)	(70.6%)	48 005	135.3%	(14 495)	149.1%	72.8%	
Cash Flow from Investing Activities																
Receipts	472	473	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	472	473	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(29 286)	(43 899)	(3 177)	10.8%	(12 287)	42.0%	(8 142)	18.5%	(14 902)	33.9%	(38 508)	87.7%	(12 539)	89.6%	18.8%	
Capital assets	(29 286)	(43 899)	(3 177)	10.8%	(12 287)	42.0%	(8 142)	18.5%	(14 902)	33.9%	(38 508)	87.7%	(12 539)	89.6%	18.8%	
Net Cash from/(used) Investing Activities	(28 815)	(43 427)	(3 177)	11.0%	(12 287)	42.6%	(8 142)	18.7%	(14 902)	34.3%	(38 508)	88.7%	(12 539)	91.7%	18.8%	
Cash Flow from Financing Activities																
Receipts	2 544	84	16	.6%	(43)	(1.7%)	28	33.5%	53	62.7%	54	64.4%	14	(54.6%)	275.3%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/Refinancing	2 460	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	84	84	16	19.0%	(43)	(50.7%)	28	33.5%	53	62.7%	54	64.4%	14	(54.6%)	275.3%	
Payments	(2 935)	(475)	(150)	5.1%	(582)	19.8%	(160)	33.7%	(625)	131.5%	(1 517)	319.4%	(1 199)	71.1%	(47.8%)	
Repayment of borrowing	(2 935)	(475)	(150)	5.1%	(582)	19.8%	(160)	33.7%	(625)	131.5%	(1 517)	319.4%	(1 199)	71.1%	(47.8%)	
Net Cash from/(Used) Financing Activities	(391)	(391)	(134)	34.4%	(625)	159.7%	(132)	33.8%	(572)	146.3%	(1 463)	374.1%	(1 183)	72.5%	(51.7%)	
Net Increase/(Decrease) in cash held	1 080	(8 327)	35 775	3131.6%	12 538	1161.4%	242	(2.9%)	(40 522)	486.6%	8 034	(96.5%)	(28 218)	(1.2%)	43.6%	
Cash/cash equivalents at the year begin:	4 655	11 937	5 590	120.1%	41 365	888.6%	53 903	451.6%	54 146	453.6%	5 590	46.8%	46 461	99.9%	16.5%	
Cash/cash equivalents at the year end:	5 735	3 610	41 365	721.3%	53 903	939.9%	54 146	1500.0%	13 624	377.4%	13 624	377.4%	18 244	391.9%	(25.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 132	23.6%	629	13.1%	211	4.4%	2 819	58.8%	4 792	8.1%	502	10.5%	234	4.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 997	74.8%	260	4.9%	74	1.4%	1 013	19.0%	5 345	9.0%	18	3%	318	5.0%
Receivables from Non-exchange Transactions - Property Rates	1 419	23.9%	273	4.6%	209	3.5%	4 027	67.9%	5 929	10.0%	543	9.2%	318	5.0%
Receivables from Exchange Transactions - Waste Water Management	954	10.8%	329	3.7%	296	3.3%	7 291	82.2%	8 869	15.0%	611	6.9%	516	5.0%
Receivables from Exchange Transactions - Waste Management	523	8.8%	225	3.8%	207	3.5%	4 987	83.9%	5 942	10.0%	885	14.9%	360	6.0%
Receivables from Exchange Transactions - Property Rental Debtors	5	6.6%	2	2.3%	1	1.6%	73	89.5%	81	1%	16	19.7%	9	11.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 394	26.2%	643	2.3%	1 307	4.6%	18 904	66.9%	28 248	47.7%	1 490	5.3%	1 245	4.0%
Total By Income Source	15 425	26.1%	2 362	4.0%	2 306	3.9%	39 115	66.1%	59 207	100.0%	4 064	6.9%	3 000	5.0%
Debtors Age Analysis By Customer Group														
Organs of State	708	41.0%	211	12.2%	60	3.5%	747	43.2%	1 727	2.9%	-	-	-	-
Commercial	1 266	41.7%	393	13.0%	134	4.4%	1 242	40.9%	3 035	5.1%	-	-	-	-
Households	12 194	25.1%	1 668	3.4%	1 833	3.8%	32 849	67.7%	48 544	82.0%	2 574	5.3%	3 000	6.0%
Other	1 256	21.3%	90	1.5%	279	4.7%	4 277	72.5%	5 901	10.0%	1 490	25.3%	-	-
Total By Customer Group	15 425	26.1%	2 362	4.0%	2 306	3.9%	39 115	66.1%	59 207	100.0%	4 064	6.9%	3 000	5.0%

Contact Details

Municipal Manager	Mr Japtha Booysen	023 414 8020
Financial Manager	Mr F Sabat	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2014/15													2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
	R thousands	R thousands	R thousands	R%	R thousands	R%	R thousands	R%	R thousands	R%	R thousands	R%	R thousands	R%		
Operating Revenue and Expenditure																
Operating Revenue																
Property rates	57 460	82 809	21 207	36.9%	18 219	31.7%	19 428	23.5%	12 895	15.6%	71 748	86.6%	7 897	99.2%	63.3%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	120	70	18	14.6%	18	14.6%	18	25.0%	18	25.0%	70	100.0%	33	81.1%	(47.3%)	
Interest earned - external investments	150	200	121	80.7%	47	31.6%	161	80.6%	117	58.3%	446	233.2%	48	98.7%	142.7%	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	3 661	4 149	803	21.9%	535	14.6%	803	19.4%	800	19.3%	2 941	70.9%	3 053	89.1%	(73.8%)	
Transfers recognised - operational	53 146	38 893	9 502	17.9%	5 929	11.2%	10 906	28.0%	3 195	3.6%	21 732	71.3%	741	91.3%	88.2%	
Other own revenue	383	39 496	10 764	2814.0%	11 689	3 050.0%	7 540	19.1%	10 566	26.8%	40 559	102.7%	4 021	106.3%	162.8%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure																
Employee related costs	56 531	82 802	15 185	26.9%	13 305	23.5%	22 632	27.3%	16 152	19.5%	67 275	81.2%	14 295	100.8%	13.0%	
Remuneration of councillors	11 839	12 668	2 202	18.6%	2 621	22.1%	1 985	15.7%	2 433	19.2%	9 241	72.9%	2 232	88.5%	9.0%	
Data impairment	3 145	3 145	726	23.1%	726	23.1%	729	23.2%	932	29.6%	3 114	99.6%	723	96.7%	29.9%	
Depreciation and asset impairment	-	-	6	-	4	-	2	-	95	-	107	-	-	-	(100.0%)	
Finance charges	429	399	-	-	-	-	-	-	-	-	-	-	340	87.8%	(100.0%)	
Bulk purchases	450	340	-	-	-	-	-	-	16	4.8%	16	4.8%	24	4.8%	(32.9%)	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	40 667	66 259	12 250	30.1%	9 955	24.5%	19 916	30.1%	12 276	19.1%	54 797	82.7%	11 083	105.2%	14.4%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	929	7	6 022		4 913		(3 204)		(3 258)		4 473		(6 398)			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	929	7	6 022		4 913		(3 204)		(3 258)		4 473		(6 398)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	929	7	6 022		4 913		(3 204)		(3 258)		4 473		(6 398)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	929	7	6 022		4 913		(3 204)		(3 258)		4 473		(6 398)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	929	7	6 022		4 913		(3 204)		(3 258)		4 473		(6 398)			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		Q4 of 2013/14 to Q4 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	57 461	82 775	20 635	35.9%	18 187	31.7%	19 076	23.0%	12 152	14.7%	70 050	84.6%	12 972	108.7%	(6.3%)	
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other revenue	4 164	42 184	278	6.7%	471	11.3%	8 876	21.0%	12 076	28.6%	21 701	51.4%	1 553	15.7%	677.4%	
Government - operating	53 146	40 390	20 236	38.1%	17 669	33.2%	10 038	24.9%	-	-	47 943	118.7%	11 370	234.4%	(100.0%)	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	150	200	121	80.7%	47	31.6%	161	80.6%	77	38.4%	407	203.3%	48	98.7%	60.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(53 054)	(76 274)	(14 577)	27.5%	(16 679)	31.4%	(19 660)	25.8%	(15 376)	20.2%	(66 291)	86.9%	(13 488)	107.0%	14.0%	
Suppliers and employees	(37 826)	(75 934)	(14 577)	38.5%	(16 679)	44.1%	(19 660)	25.9%	(15 360)	20.2%	(66 275)	87.3%	(13 460)	109.4%	14.1%	
Finance charges	(450)	(340)	-	-	-	-	-	-	(16)	4.8%	(16)	4.8%	(20)	1.9%	(32.9%)	
Transfers and grants	(14 778)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	4 406	6 501	6 058	137.5%	1 509	34.2%	(584)	(9.0%)	(3 223)	(49.6%)	3 759	57.8%	(516)	259.1%	524.4%	
Cash Flow from Investing Activities																
Receipts	-	-	(520)	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	(520)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	(520)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	(500)	-	-	-	(155)	-	(49)	9.9%	(87)	17.3%	(290)	58.1%	(298)	98.6%
Capital assets	-	-	(500)	-	-	-	(155)	-	(49)	9.9%	(87)	17.3%	(290)	58.1%	(298)	98.6%
Net Cash from/(used) Investing Activities	-	-	(1 020)	-	-	(155)	-	(49)	4.8%	(87)	8.5%	(290)	28.5%	(298)	98.6%	(70.9%)
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/Refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	(62)	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	(62)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(Used) Financing Activities	-	-	(62)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	4 406	5 419	6 058	137.5%	1 354	30.7%	(634)	(11.7%)	(3 310)	(61.1%)	3 468	64.0%	(814)	523.0%	306.6%	
Cash/cash equivalents at the year begin:	13 068	4 782	2 139	16.4%	8 198	62.7%	9 552	199.8%	8 918	186.5%	2 139	44.7%	4 020	100.0%	121.9%	
Cash/cash equivalents at the year end:	17 475	10 201	8 198	46.9%	9 552	54.7%	8 918	87.4%	5 608	55.0%	5 608	55.0%	3 205	149.8%	74.9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	-	-	-	-	-	-	-	-	481	100.0%	481	100.0%	-	-	-
Debtors Age Analysis By Customer Group															
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	481	100.0%	481	100.0%	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	481	100.0%	481	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Amount	%
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 166	100.0%	-	-	-	-	-	-	1 166	100.0%	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	1 166	100.0%	-	-	-	-	-	-	1 166	100.0%	-	-

Contact Details

Municipal Manager	Mr Stefanus Jooste	023 449 1000
Financial Manager	Mr N W Norje	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.